



PUBLIC HEARING & CITY COUNCIL MEETING

Thursday, August 07, 2025, at 7:00 PM
Council Chambers at City Hall Building and Online
110 S. Center Street, Santaquin, UT 84655

MEETINGS HELD IN PERSON & ONLINE

The public is invited to participate as outlined below:

- **In Person** – The meeting will be held in the Council Chambers on the Main Floor in the City Hall Building
 - **YouTube Live** – Some public meetings will be shown live on the Santaquin City YouTube Channel, which can be found at <https://www.youtube.com/@santaquincity> or by searching for Santaquin City Channel on YouTube.
 - **Virtual Meeting Link** - <https://us06web.zoom.us/j/81461901246>
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ADA NOTICE

If you are planning to attend this Public Meeting and due to a disability need assistance in understanding or participating in the meeting, please notify the City Office ten or more hours in advance and we will, within reason, provide what assistance may be required.

AGENDA

ROLL CALL

PLEDGE OF ALLEGIANCE

INVOCATION / INSPIRATIONAL THOUGHT

DECLARATION OF POTENTIAL CONFLICTS OF INTEREST

FORMAL PUBLIC HEARING

1. Public Hearing: Proposed Property Tax Increase

RESOLUTIONS

Resolutions

- [2.](#) Resolution 08-01-2025 - Adoption of the Certified Tax Rate
- [3.](#) Resolution 08-02-2025 - Adoption of the Final FY2025-2026 Budget

CONVENE OF THE SANTAQUIN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

- [4.](#) Resolution 08-01-2025 CDA - Adoption of the Final FY 2025-2026 Budget

CONVENE OF THE SANTAQUIN LOCAL BUILDING AUTHORITY

- [5.](#) Resolution 08-01-2025 LBA - Adoption of the Final FY 2025-2026 Budget

CONVENE OF THE SANTAQUIN SPECIAL SERVICE DISTRICT


- [6.](#) Resolution 08-01-2025 SWD - Adoption of the Final FY 2025-2026 Budget

ADJOURNMENT

CERTIFICATE OF MAILING/POSTING

The undersigned duly appointed City Recorder for the municipality of Santaquin City hereby certifies that a copy of the foregoing Notice and Agenda may be found at www.santaquin.gov, in three physical locations (Santaquin City Hall, Zions Bank, Santaquin Post Office), and on the State of Utah's Public Notice Website, <https://www.utah.gov/pmn/index.html>. A copy of the notice may also be requested by calling (801)754-1904.

BY:



Amalie R. Ottley, City Recorder

Santaquin City Resolution 08-01-2025

ADOPTION OF THE FINAL CERTIFIED TAX RATE FOR SANTAQUIN CITY 2025

WHEREAS, the City of Santaquin is a fourth-class city in the State of Utah with the authority to establish City property taxes;

WHEREAS, the Santaquin City Council, in recognition of financial need of the city to fund Public Safety needs, has complied with Utah State Truth in Taxation laws, and proposed an overall \$164,039 property tax revenue increase; and

WHEREAS, the Santaquin City Council, after listening to the voice of the people during an August 7, 2025, Public Hearing, and after serious and conscientious consideration of the financial needs of the city verses the impact a property tax would have on the citizens of Santaquin City, desires now to increase the final and certified tax rates of the city by 8.21%;

NOW, THEREFORE, BE IT RESOLVED by the Santaquin City Council as follows:

SECTION 1: The attached tax rate(s) as hereby adopted.

SECTION 2: This Resolution shall take effect upon its passage.

Approved and adopted by the Santaquin City Council this 7th day of August 2025.

City of Santaquin,

Daniel M. Olson, Mayor

Councilmember Art Adcock	Voted	_____
Councilmember Brian Del Rosario	Voted	_____
Councilmember Travis Keel	Voted	_____
Councilmember Lynn Mecham	Voted	_____
Councilmember Jeff Siddoway	Voted	_____

ATTEST:

Amalie R. Ottley, City Recorder

<p align="center">Utah State Tax Commission - Property Tax Division</p> <p align="center">Resolution Adopting Final Tax Rates and Budgets</p>	<p align="center">Form PT-800</p> <p align="center">Rev. 02/15</p>
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Rev. 02/15

Tax Year: **2025**

SANTAQUIN CITY

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	1,981,291	0.001293
30 Library	177,749	0.000116
190 Discharge of Judgement		
	\$2,159,040	0.001409

Signature of Governing Chair

Title: _____

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: JUAB

Tax Year: 2025

It is hereby resolved that the governing body of:

SANTAQUIN CITY

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	971	0.001293
30 Library	87	0.000116
	\$1,058	0.001409

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____



RESOLUTION 08-02-2025 ADOPTION OF THE FINAL FY2025-2026 BUDGET

WHEREAS, the City of Santaquin is a municipal entity and political subdivision of the State of Utah; and

WHEREAS, the City of Santaquin is required to pass an annual budget to plan for and address the operational, financial, debt and capital investment needs of the city;

**NOW THEREFORE BE IT RESOLVED BY THE SANTAQUIN CITY COUNCIL
AS FOLLOWS:**

SECTION 1: The attached documents are hereby adopted and represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2025-2026.

SECTION 2: This Resolution shall become effective upon passage.

Approved and adopted by the Santaquin City Council this 7th day of August 2025.

City of Santaquin,

Daniel M. Olson, Mayor

Councilmember Art Adcock	Voted	___
Councilmember Brian Del Rosario	Voted	___
Councilmember Travis Keel	Voted	___
Councilmember Lynn Mecham	Voted	___
Councilmember Jeff Siddoway	Voted	___

ATTEST:

Amalie R. Ottley, City Recorder



SANTAQUIN CITY ANNUAL BUDGET

Fiscal Year 2025-2026



*"What do you love about Santaquin"
photo submitted
by Tiffany Goff Neilsen*

Adopted

August 7, 2025

FY2025- 2026 Approved Budget

Item # 3.

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BUDGET MESSAGE

August 7 , 2025

To: Mayor Daniel M. Olson,
Members of the Santaquin City Council,
and Residents of Santaquin City,

It is with great satisfaction that we present the Final Budget for Fiscal Year (FY) 2025–2026. This document represents the culmination of a comprehensive and collaborative budgeting process that began in last December. It incorporates departmental operational needs, proposals for new programs and services submitted by City staff, and the strategic priorities set forth by the Mayor and City Council.

The annual budget is one of the City's most essential strategic and operational planning instruments. This FY2025–2026 Financial Plan provides the fiscal framework necessary to implement the policy directives and service delivery goals of the City's elected officials. It represents a balanced and responsible approach to financial stewardship, ensuring the sustainable management of public funds while supporting the continued provision of high-quality municipal services.

This budget has been developed in alignment with the mission, vision, and goals of the City Council, following established budgetary protocols, sound financial management principles, and the City's formal fund structure. It also considers current economic conditions, as outlined in the Economic Overview section of this document.

Several key highlights are reflected in the FY2025–2026 Budget. Notably, the budget includes funding for two (2) new public safety personnel and additional staffing within the Library. These enhancements are made possible through a property tax adjustment designed to maintain the effective tax rate consistent with the prior fiscal year. The budget also provides for increased staffing levels in the Public Works Department (full-time) and additional part-time personnel within both the Administrative Services and Community Services departments.

Additionally, the FY2025–2026 Budget includes ongoing and new capital improvement projects, as detailed in the Capital Projects section of this document. These investments are intended to enhance infrastructure, support growth, and further the quality of life for the residents of Santaquin City.

Below are a few highlights included within the FY2025-2026 budget.

- Fire Ladder Truck - In response to the continued growth and development within Santaquin City, including the construction of taller structures, the City Council has authorized the purchase of a Fire Ladder Truck to enhance the Fire Department's emergency response capabilities. This specialized apparatus is a critical addition to the City's public safety infrastructure, ensuring that fire and rescue services remain adequately equipped to serve a growing and evolving community. The acquisition is

being funded through a combination of Public Safety Impact Fees and Fire Department Reserve Funds, reflecting a fiscally responsible approach that aligns with the City's long-term capital planning strategy. Due to the complexity involved in manufacturing this type of vehicle, the production timeline is approximately two to three years. The order for the apparatus was placed in August 2023, with delivery is anticipated during the current fiscal year.

- New Library Construction - Santaquin City's existing Library facility has exceeded its capacity due to ongoing community growth and the increasing demand for expanded programs and services. Anticipating the need for future municipal space, the City Council strategically incorporated an unfinished wing into the design of the new City Hall, constructed in 2021. This space has been identified, as a future location for a Library, contingent upon available funding. Elected officials and City staff have worked collaboratively over the past several years to identify and secure funding for the project. These efforts have included the allocation of one-time municipal revenues, funding support from the Community Development & Renewal Agency (CDRA), and generous contributions from the Friends of Santaquin, a nonprofit organization committed to supporting community services. With the necessary funding now in place, Santaquin City is proceeding with the construction of the new Library within the current fiscal year. This project represents a significant investment in public infrastructure and will enable the City to better meet the educational, cultural, and informational needs of a growing population.
- Water Meter Replacement - To improve water management and support long-term planning, the Santaquin City Council approved \$350,000 to upgrade the City's culinary water meters with advanced, more accurate technology. This investment is being phased over two fiscal years, \$175,000 in FY2024–2025 and \$175,000 in FY2025–2026. This effort builds on last year's successful replacement of aging and worn out pressurized irrigation meters and installation of automated meter reading (AMR) equipment, funded through a State of Utah grant. Together, these projects strengthen the City's ability to collect accurate water use data, improve customer service, and promote water conservation. Enhanced metering will also help guide infrastructure planning and funding as Santaquin grows.

This Fiscal Year 2025–2026 Budget reflects Santaquin City's continued commitment to delivering the highest standard of municipal services that our residents have come to expect. Particular emphasis has been placed on enhancing operational efficiency and positioning the City to effectively manage the demands associated with sustained community growth, all while maintaining fiscal responsibility and long-term financial sustainability.

We are confident that thisY2025–2026 Budget addresses the City's most pressing service priorities and operational needs. It is a forward-thinking financial plan that will provide lasting value to the community and ensure that the City remains well-equipped to meet both current and future challenges.

We extend our sincere gratitude to all who contributed to the development of this year's budget. The professionalism, expertise, and collaborative spirit demonstrated by City staff have been instrumental in producing a balanced and responsive financial plan. Their efforts are central to the continued success of Santaquin City and the effective delivery of public services.

It is with great pride that we present this balanced budget for your review and consideration. We look forward to a productive and prosperous fiscal year ahead. Should you have any questions or require further detail, please do not hesitate to contact the City Manager's Office or the Finance Department.

Respectfully submitted,

Norman E. Beagley
City Manager

Shannon Hoffman
Finance Director

GENERAL GOVERNMENT



Mayor
Daniel M. Olson
(2022-2025)



Council Member
Arthur L. Adcock
(2022-2025)



Council Member
Brian Del Rosario
(2024-2027)



Council Member
J. Travis Keel
(2024-2027)



Council Member
D. Lynn Mecham
(2024-2027)



Council Member
Jeffery M. Siddoway
(2022-2025)

Santaquin City functions under a Six-Member Council form of government, comprising a duly elected Mayor and five (5) City Council Members. This governing body serves as the legislative and policy-making authority for the City. In accordance with established municipal practices, the Council appoints a City Manager to serve as the chief administrative officer. The City Manager is entrusted with the responsibility of overseeing the daily operations of City departments and ensuring the effective execution of policies, ordinances, and directives as adopted by the Mayor and City Council

FY2025- 2026 Approved Budget

MISSION STATEMENT

The mission of Santaquin City is to provide for a high quality of life for people who live and work in Santaquin City; by providing guidelines and standards that endure the orderly and balanced distribution of growth, sound fiscal and economic policy and preservation of the open and rural environment in a clean and attractive physical setting.

STRATEGIC GOALS

Preserving our agricultural heritage while developing a clean, safe, fun, family-oriented community through well-planned growth and fiscal responsibility.

PROVIDE QUALITY CITY SERVICES

- Build well-planned and reliable infrastructure
- Continue to provide excellent public safety services
- Maintain our valuable facilities
- Provide affordable quality leisure services

PROMOTE AND SUPPORT ECONOMIC DEVELOPMENT

- Strategically plan for growth
- Retain and expand existing businesses
- Maintain fair and competitive development fees and incentives
- Foster job creation

ENSURE PROACTIVE REGIONAL COLLABORATION

- Encourage membership and leadership in decision making bodies
- Be a voice of involvement in local, State, and Federal Government affairs

MAINTAIN A SUSTAINABLE BUDGET

- Ensure the responsible use of resources
- Encourage a highly motivated and well-trained municipal workforce
- Encourage varied revenue streams
- Enhance capital facility repair and replacement planning

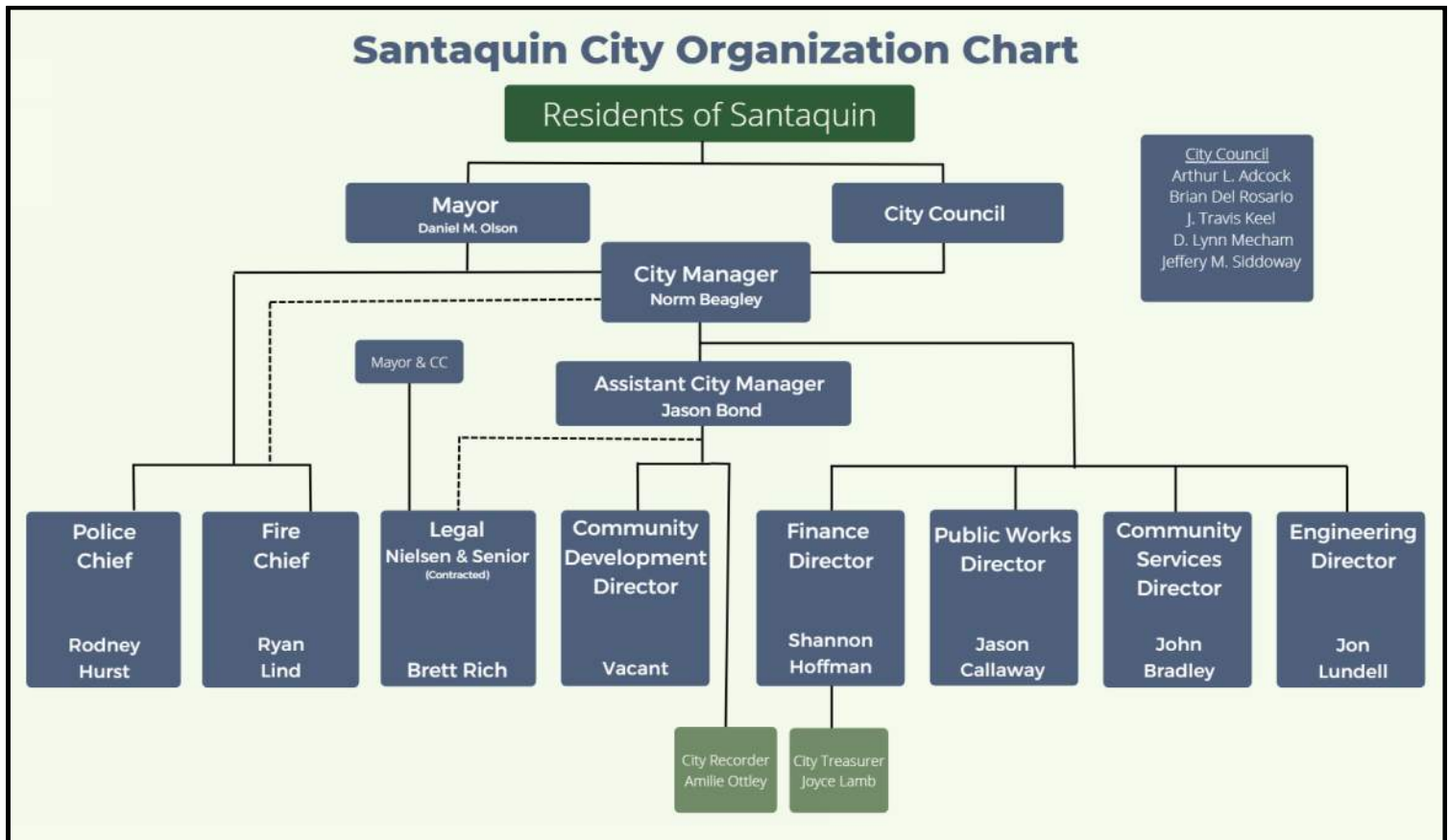
PROMOTE COMMUNITY INVOLVEMENT

- Focus on communication and transparency
- Promote and encourage diverse public events
- Promote meaningful service opportunities and celebrate volunteer efforts

PROVIDE A SAFE COMMUNITY FOR RESIDENTS, SCHOOLS, BUSINESSES, AND VISITORS

- Enhance safety, manage risks and increase engagement of citizens through planning, creating and exercising plans/programs designed to prevent, reduce and mitigate against hazards and injury
- Provide clear, concise and early communication of natural and man-made threats
- Provide the highest level of customer service and resources in every single call
- Enhance the well-being of our team through professional treatment, proactive training and by providing a safe work environment

ORGANIZATIONAL CHART



Santaquin City operates under five (5) primary Functional Areas, each encompassing multiple departments. Functional Area Directors are responsible for overseeing the operations and performance within their respective areas.

Administrative Services

The Administrative Services Functional Area serves as a critical support hub for all other City departments. This area is responsible for a wide range of essential functions, including:

- Treasury and financial management
- Accounts receivable and payable
- Budget preparation and oversight
- Utility billing
- Cemetery administration
- Records management
- Human resources
- Payroll processing
- Provides administrative support to the Santaquin, Genola, & Goshen Justice Court

The Administrative Services Functional Area is responsible for supporting all City departments by ensuring they have the necessary tools and resources to deliver services in an efficient, effective, and fiscally responsible manner.

Community Development

The Community Development Functional Area includes the Building Inspection, Planning and Zoning and Engineering Departments, which are responsible for a broad range of planning and regulatory services. These include:

- City planning and zoning
- Economic development
- Civil engineering and infrastructure planning
- Geographic Information Systems (GIS)
- Building permits and inspections
- Business licensing

These departments, along with the commissions and committees they support, are tasked with ensuring that residential, commercial, and industrial developments align with Santaquin City Code and the strategic vision of the Mayor and City Council.

Community Services

The Community Services Department focuses on public engagement and enhancing residents' quality of life through a variety of recreational, cultural, and educational programs. Core responsibilities include:

- Youth and adult recreation programs
- Community events, including the Orchard Days celebration
- Library services
- Historic preservation
- Miss Santaquin Scholarship Pageant
- Cultural arts programs
- Chieftain Museum operations
- Senior citizen programming

This department plays a vital role in fostering community identity and enhancing the quality of life for Santaquin residents through the delivery of meaningful programs, services, and public engagement opportunities.

Public Safety

The Public Safety Functional Area is comprised of the Police Department and the Fire Department, both of which are committed to maintaining a safe and secure environment for all citizens.

- The Police Department enforces local, state, and federal laws, providing criminal and civil law enforcement to protect life and property.

- The Fire and EMS Department delivers professional fire suppression, prevention, and containment services, as well as emergency medical response.

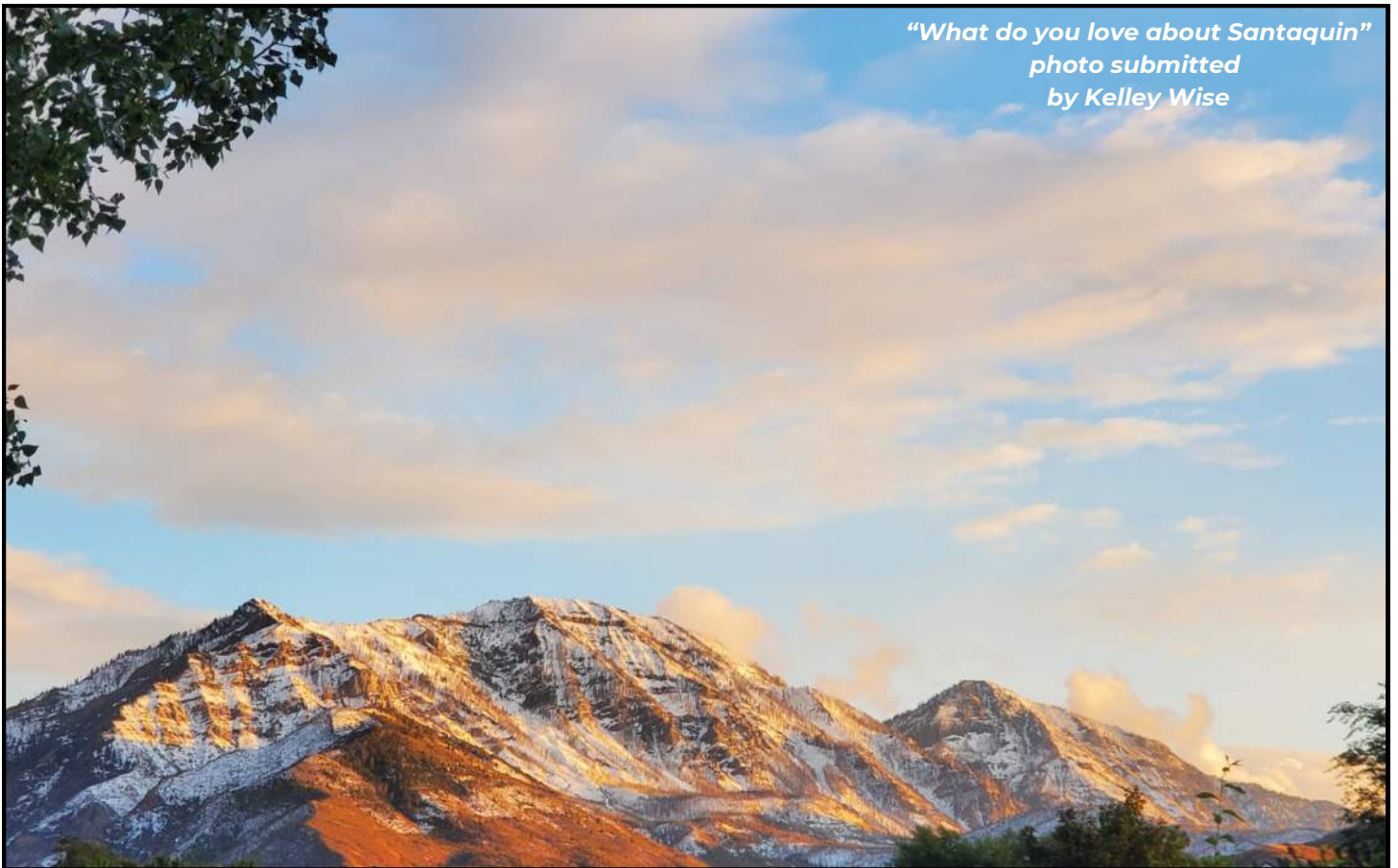
Together, these two departments ensure public safety, emergency preparedness, and rapid response capabilities for the Santaquin community.

Public Works

The Public Works Functional Area is the operational backbone of Santaquin City, responsible for maintaining the core infrastructure and public services that residents rely on daily. Key responsibilities include:

- Culinary water and pressurized irrigation systems
- Wastewater collection and treatment
- Roadway construction and maintenance
- Cemetery operations
- Maintenance of parks and open space

The Public Works Department carries out essential behind-the-scenes operations that ensure Santaquin City operates safely, efficiently, and sustainably, meeting the community's current needs while strategically planning for future growth and development.



ECONOMIC OVERVIEW

In light of current economic conditions, Santaquin City continues to take a conservative approach to budget forecasting. This strategy is intended to ensure the City remains responsive to evolving economic trends while maintaining a high standard of municipal services. By anticipating potential fluctuations, the City aims to balance fiscal prudence with operational stability.

Santaquin's local economy has demonstrated ongoing growth. During Fiscal Year 2024–2025, residential development increased by approximately 5%, with 280 new residential building permits issued between July 2024 and June 2025. This steady pace reflects a resilient housing market; however, persistent inflation, elevated interest rates, and high home prices continue to influence buyer behavior. Accordingly, the Fiscal Year 2025–2026 budget conservatively projects 225 new residential units to be constructed.

Sales tax revenue, a key component of the City's general fund, remained relatively flat over the past fiscal year. Nevertheless, actual receipts, updated population estimates from the State, and the opening of several new businesses support a projected sales tax revenue increase of 11.3% for the upcoming fiscal year.

According to the Utah Department of Workforce Services, as of April 2025, the unemployment rate in Utah County was 3.1%, aligning with the State of Utah's overall rate and remaining well below the national average of 4.2%. While both national and local economies continue to experience elevated inflation, rates have declined significantly from a peak of 8% in 2022. The Consumer Price Index for All Urban Consumers (CPI-U) indicated an average inflation rate of 2.9% from January 2024 to December 2024.

This economic backdrop informs the City's budgeting strategy, which prioritizes adaptability, fiscal responsibility, and the continued provision of high-quality public services.

Based on the current economic conditions as described below, budget forecasts continue to be made conservatively to allow for the City to respond to changing conditions. The intent is to maintain a high level of service, while also being able to respond to economic realities.



Source: Utah Department of Workforce Services

In an ongoing effort to stimulate local economic growth, Santaquin City's elected officials have prioritized business development within the community. A key component of this initiative is the Santaquin Peaks Industrial Park, a designated Community Development and Renewal Agency (CDRA) project area. The primary objectives of this project include job creation, an increase in property tax revenue, and the potential for additional sales tax revenue generation.

The Industrial Park has experienced notable progress, with ongoing property sales within the project area fully funding the necessary infrastructure improvements. This fiscally responsible approach has allowed the City to advance development without incurring debt or increasing taxes—thereby minimizing financial impact on residents while maximizing the return on a valuable city-owned asset.

Several commercial and industrial facilities have been constructed and are now operational within the Industrial Park, with additional projects scheduled for completion in the upcoming fiscal year. Santaquin City remains committed to closely monitoring the economic impacts of these developments and will continue to assess their contributions to future budgets and overall community prosperity.



FINANCIAL STRUCTURE

Santaquin City's financial framework is organized through a series of distinct funds, which serve as the foundation for the City's accounting and financial reporting. These funds are established in accordance with governmental accounting standards and are designed to ensure transparency, accountability, and the proper allocation of public resources.

Each fund is designated to account for specific functions, programs, or services within the City's organizational structure. Collectively, these funds represent the full scope of Santaquin City's operations and support the delivery of municipal services across all departments.

A chart on page 10 provides a visual representation of the City's fund organization. Descriptions of each fund type, as prescribed by sound governmental accounting principles, are provided below to assist in understanding their purpose and function within the City's overall financial system.

GOVERNMENTAL FUNDS

Governmental funds account for most of the city's activities, functions, or programs that are financed through taxes and program or related service fees. In accordance with Governmental Finance Officers Association (GFOA) standards, these funds are accounted for using a modified accrual basis. In Santaquin City, governmental funds are classified into the following three types:

- General Funds – The primary governmental fund, known as the General Fund, provides the resources for the core administrative and operational activities of the city. These activities include what most people think of when they think of a city including public safety, courts, streets, sanitation, planning & zoning, building inspection, parks, cemetery, and administrative support services such as attorneys, engineers, finance, and utility billing.
- Capital Project Funds – Reserved for long-term capital investment projects such as infrastructure or maintenance projects for any city owned asset including roads, water, sewer, storm drainage, public buildings, parks, and cemetery.
- Special Revenue Funds – Restricted or committed funds for a specific purpose. This includes the Class C Road Fund, RAP Tax Fund, all Community Services funds and the Fire Department which have been separated out from the General Fund for proper cleaner accounting of department expenditures.

PROPRIETARY FUNDS

Proprietary funds are used to account for Santaquin City's business-type activities, operations that are financed and operated in a manner similar to private enterprises, where the costs of providing goods or services are primarily recovered through user fees and service charges.

In accordance with standards established by the Government Finance Officers Association (GFOA) and Generally Accepted Accounting Principles (GAAP), proprietary funds are maintained on a full accrual accounting basis.

This method recognizes revenues when earned and expenses when incurred, providing a comprehensive and accurate picture of financial performance.

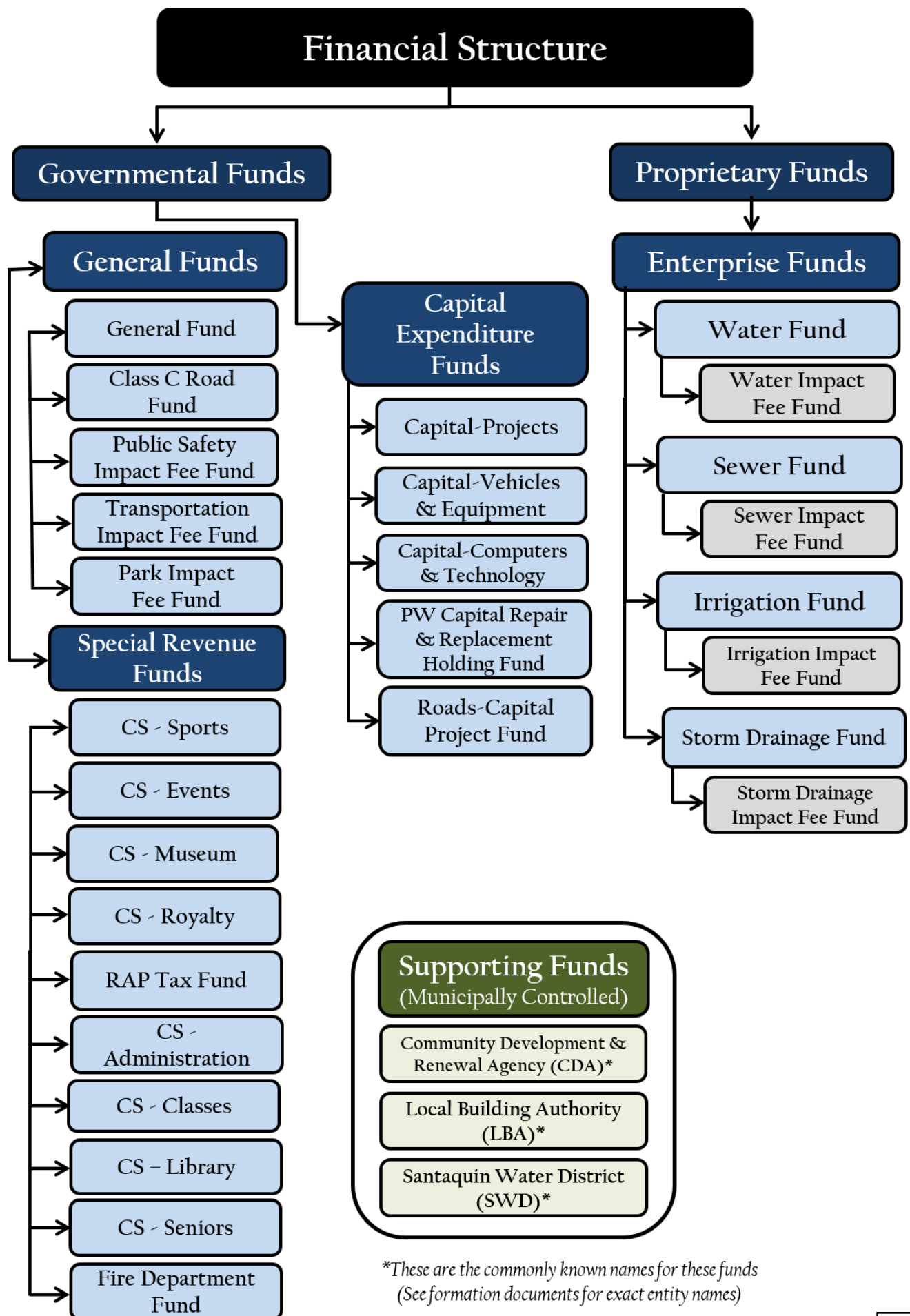
Santaquin City classifies its proprietary funds into the following categories:

- Enterprise Funds – Used for goods or services provided to the public on a user charge basis, like the operations of a commercial business. This includes the water, sewer, pressurized irrigation, and storm drainage operations funds and their associated impact fee funds.

MUNICIPALLY CONTROLLED SUPPORTING FUNDS

These funds are financially supported by the city and are technically separate entities but are included in the annual audited financial statements.





**These are the commonly known names for these funds
(See formation documents for exact entity names)*

BUDGET

(GUIDING PRINCIPLES, ROLES & DEVELOPMENT)

The Financial Management Policies of Santaquin City establish the foundational guidelines and objectives that govern the City's fiscal practices and creation of an annual budget. These policies serve to promote transparency, accountability, and long-term financial stability. Financial policies that are formally adopted, consistently applied, and routinely reviewed are widely regarded as essential elements of prudent municipal financial stewardship.

Pursuant to State law, the City is mandated to adopt a balanced budget or financial plan of operation, wherein total expenditures shall not exceed total anticipated revenues. In compliance with this statutory requirement, Santaquin City presents its annual budget with conservative estimates for both revenues and expenditures, ensuring a balanced and fiscally responsible approach to municipal operations.

At the direction of the Santaquin City Council, City staff has been instructed to prepare this and all future budgets in accordance with the following core principles:

GENERAL GUIDING PRINCIPLES

- Enact policies that are in harmony with adopted ordinances, the General Plan, Capital Facilities Plans and the goals and vision established by the city council
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time expenses.
- Due to its volatility in poor economic times, incremental increases in sales taxes should be used with caution to meet long-term financial commitments and where possible should be used to meet one-time expenses and build reserves as needed.
- Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining public health, safety, and welfare.
- Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
- Fees and utility rates should be increased annually, consistent with inflationary rates, to maintain the operations of the city and to protect the public from significant increases in rates and fees.
- Enterprise funds should be self-sustaining. The city should develop healthy reserves in enterprise funds for long-term replacement needs, emergency repair, and maintenance of critical facilities.

- Maintain updated capital facility master plans for culinary water, irrigation water, sanitary sewer, storm drainage, parks, transportation, and public safety infrastructure needs. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
- Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- Use debt with prudence and wisdom. Debt should be used for capital expenditures that would place the city in a position of strength and preparedness for the community's future. Revenue bonds are the preferred bonding tool for all critical infrastructure needs. Community amenities or 'wants' should go before the voters in the form of general obligation bonds.
- Develop and maintain healthy enterprise fund reserves to sustain the impact of emergencies. Manage healthy General Fund reserves consistent with state law.

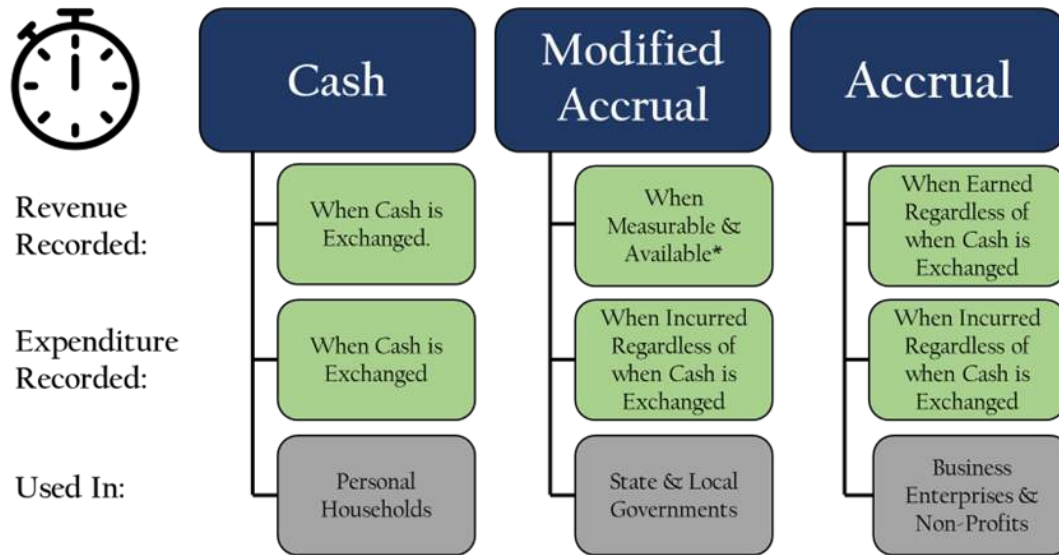
These guiding principles serve to strengthen Santaquin City's reputation for sound fiscal management and enhance its credibility among residents, credit rating agencies, financial institutions, and potential investors. Stakeholders, including rating agencies, place a high degree of trust in the City's commitment to adhering to established and well-defined financial policies.

As Santaquin City continues to grow in population, complexity, and service demands, it is recognized that periodic updates to these financial policies may become necessary. The evolving needs of the community require ongoing engagement in comprehensive financial planning. To that end, the City remains committed to the regular review and revision of its financial management policies to ensure they remain relevant, effective, and aligned with the City's long-term goals and responsibilities.



BASIS OF BUDGETING

Basis of budgeting refers to when and how revenues or expenditures are recognized in the accounts and reported in the city's audited financial statements. In other words, the basis of budgeting relates to the timing and focus of the measurements made. Please refer to the graphic below when reading the Basis of Budgeting section.



Governmental Funds

- Timing: Transactions recorded on the modified accrual basis of accounting. In the context of modified accrual, the terms “measurable and available*” revenue are respectively defined as:
 1. The amount of the transaction can be determined and
 2. The revenue is collectible within the current period or fiscal year in this case.
- Focus: Budgeted for on a spending or “current financial flow” measurement focus. This means that only current assets and current liabilities are generally recognized. “Current” for the Balance Sheet (assets/liabilities) measurement means that which will be received or paid within the next year.

Proprietary Funds

- Timing: Transactions recorded on the accrual basis of accounting because, as previously mentioned, they operate like a business enterprise providing goods and services on a user charge basis.
- Focus: Budgeted for on a cost of services or “economic resources” measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are measured. Regardless of the measurement focus, depreciation is never budgeted.

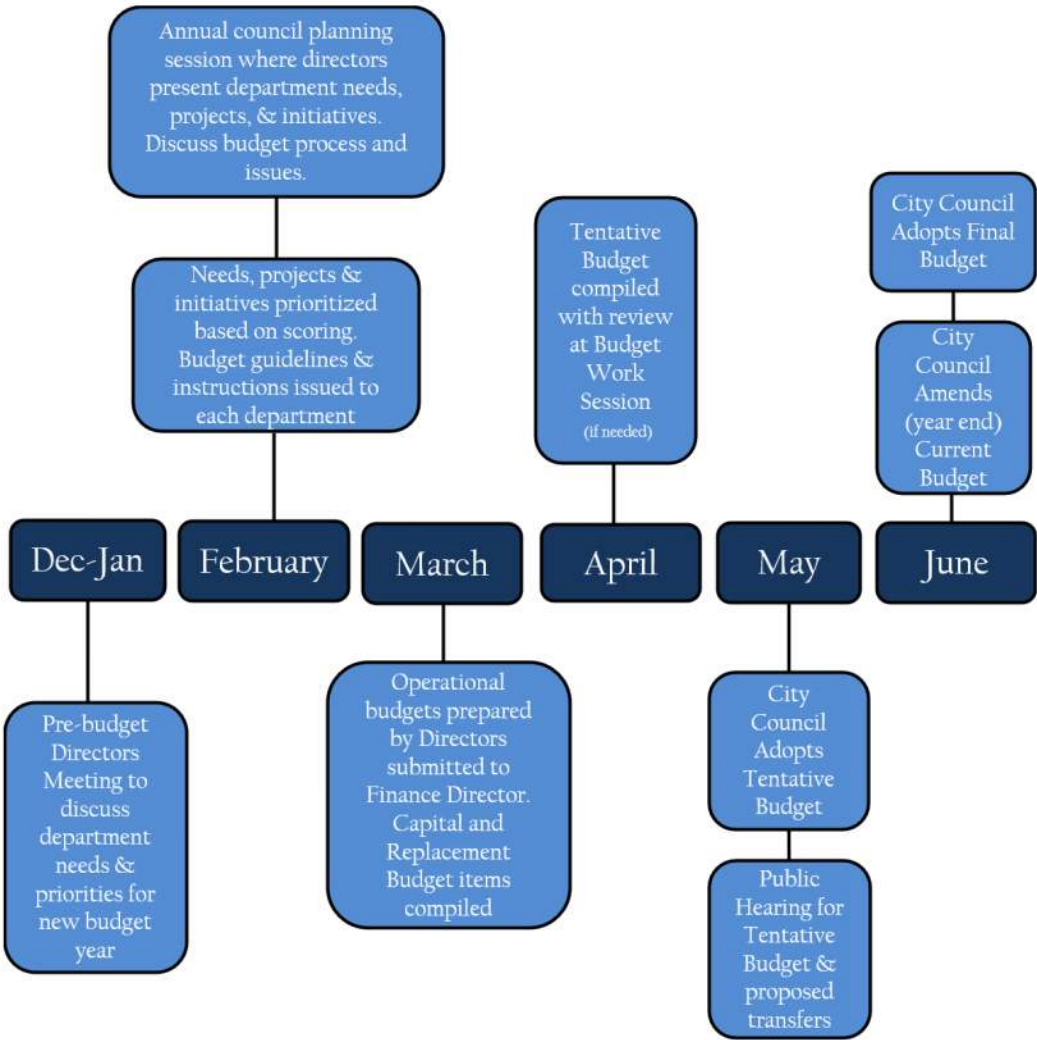
BUDGET DEVELOPMENT ROLES & RESPONSIBILITIES

- Santaquin City Residents – The citizens’ role is to provide feedback to the elected officials about the level of service they desire and about how satisfied they are with the services provided. This may occur either in the budget work sessions that take place February through April or, after the tentative budget is released in May or, in the public hearing process that usually takes place in June.
- The City Council – The City Council’s role is to provide policy direction to the Mayor, City Manager, Functional Area Directors, and Finance Director. They receive a tentative budget from the Mayor on or before the first regularly scheduled meeting in May. Council Members also discuss the budget with staff and the Mayor and determine whether to add new items to the budget or to increase or decrease appropriation amounts for budgeted line items (see Appendix A). Council Members should also facilitate citizen input by holding public hearings on the adopted tentative budget. The City Council legally adopts the final budget by resolution on or before June 30th of each year, unless a property tax increase is proposed, which extends the approval process through August to facilitate “Truth in Taxation” procedures outlined and mandated by the state of Utah.
- The Mayor via the City Manager – The Mayor’s role is to preside over the preparation and presentation of a tentative budget to the City Council for review, consideration, and adoption.
- The Finance Director – The Finance Director’s role is to oversee the budget process as the City’s Chief Budget Officer, making sure the budget is balanced and that appropriations are within projected revenues. With the City Manager’s approval, the Finance Director prepares a tentative budget that is presented to the City Council on or before the first regularly scheduled meeting in May. The Finance Director holds departments accountable for expenditures, making sure they are within budgeted appropriations.
- Functional Area Directors – The Functional Area Director’s role is to prepare budget requests for both their operational line items and for personnel, vehicles, equipment, and projects. Directors are responsible for making sure their department’s expenditures are within their budgeted appropriations.

ANNUAL BUDGET PROCESS

The annual budget serves as the cornerstone of Santaquin City’s financial planning, management, and operational control. It reflects the City's strategic priorities, allocates available resources, and ensures the provision of essential public services in a fiscally responsible manner.

Santaquin City’s budget development process is comprehensive, transparent, and begins each year in December, culminating in the formal adoption of the budget no later than June 30th, in accordance with State law. The adopted budget becomes effective on July 1st, marking the beginning of the new fiscal year. The preparation and adoption of the budget follow a structured timeline, as outlined below.



Note: If a Truth in Taxation hearing is proposed, the Final Budget Adoption date will be extended in accordance with state law.

BUDGET AMENDMENTS & MANAGEMENT

Once adopted, the budget can be amended by subsequent city council action. Reductions or reallocations of departmental appropriations can be approved by the city council. Budget appropriations within a governmental fund and/or transfers from one fund to another fund cannot be increased without a public hearing. However, transfers of unexpended appropriations from one budgeted expenditure account to another in the same department can be made with the approval of the Functional Area Director.

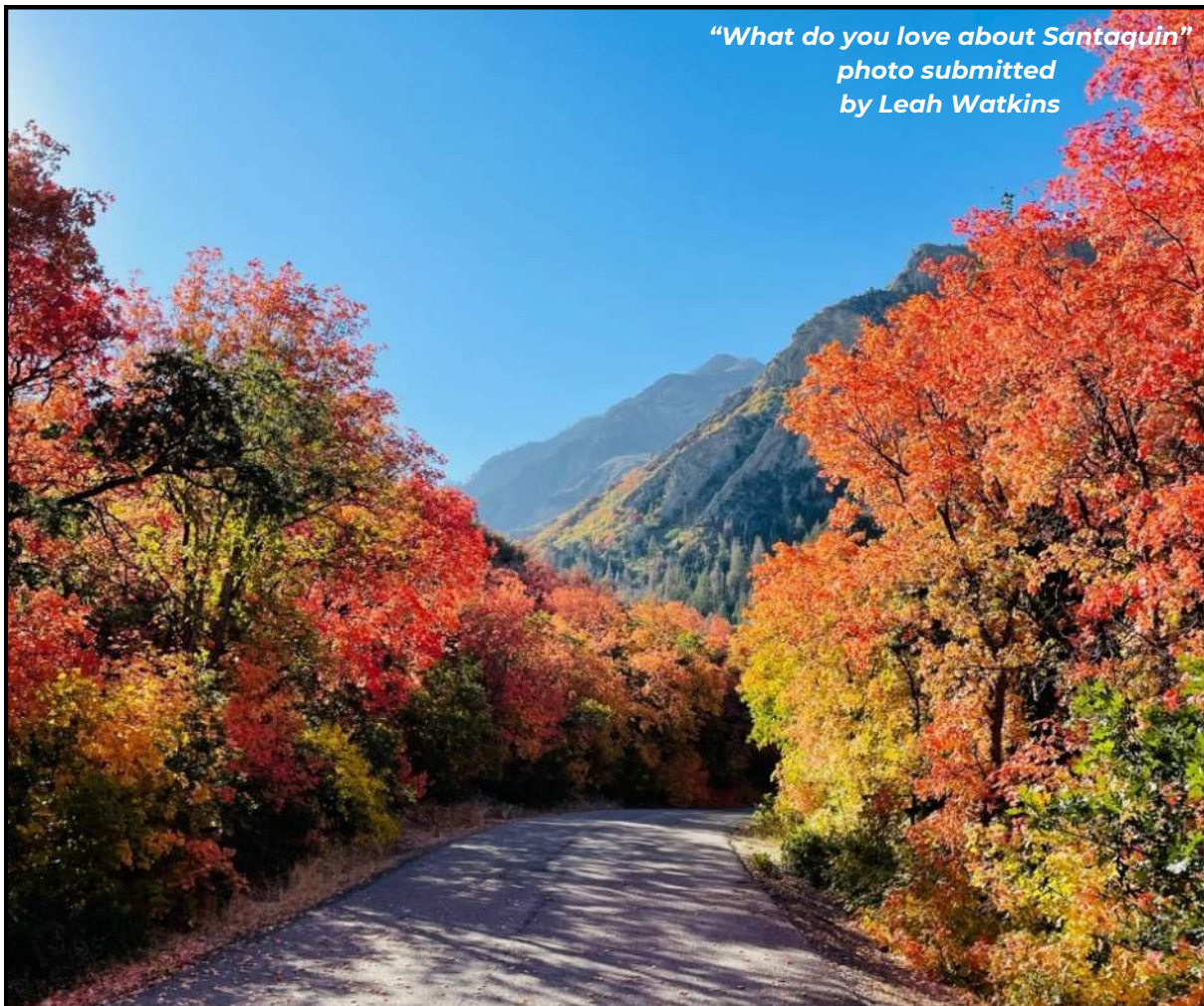
TRANSFERS, RESERVES & DEBT

FUND TO FUND TRANSFERS

Fund to fund transfers provide the city an opportunity to fund quality of life offerings such as Special Events, Recreation, City Library, Museum and Senior's Programs. Funds are also transferred from the General Fund into the Special Revenue Funds, such as the Fire Department, to meet their operational needs.

Funds are transferred from the General Fund and Enterprise Funds into the Capital Project Funds to cover capital-related expenditures related to the these Funds.

It is necessary for Santaquin City to transfer funds from the Enterprise Funds (e.g., Water, Sewer, Pressurized Irrigation, Water and Storm Drain) into the General Fund for the purpose of covering administrative overhead and related costs. The city works to keep those transfers as low as possible from year to year. For FY2025-2026, proposed transfers to the General Fund represent 15.7% of the total General Fund Budget.



In accordance with state law, the City is required to annually disclose all transfers of resources from Enterprise Funds to other municipal funds. For the Final FY2025–2026 Budget, the City has identified and budgeted the following interfund transfers. The table below outlines all proposed transfers, ensuring transparency and compliance with public finance reporting standards.

<div>Santaquin City</div> <div>2025-2026 Final Budget Transfers</div>					
General Fund Transfers In:			Transfer From:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-39-908 (NEW)	\$ 37,400	Storm Drain Fund (20% of Enterprise Fund)	50-40-900 (NEW)	\$ 37,400
General Fund	10-39-909	\$ 394,000	Pressurized Irrigation Fund (20% of Enterprise Fund)	54-40-900	\$ 394,000
General Fund	10-39-910	\$ 767,000	Culinary Water Fund (25% of Enterprise Fund)	51-40-900	\$ 767,000
General Fund	10-39-911	\$ 838,000	Sewer Fund (25% of Enterprise Fund)	52-40-900	\$ 838,000
General Fund	10-39-916	\$ 20,000	Community Development & Renewal Agency	Separate Entity	\$ 20,000
Total GF Transfer In		\$ 2,056,400	Total Transfer Out:		\$ 2,056,400
General Fund Transfers Out:			Transfer To:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-90-200	\$ 69,500	CS-Sports Fund	61-39-100	\$ 69,500
General Fund	10-90-205	\$ 8,300	CS-Royalty Fund	64-39-100	\$ 8,300
General Fund	10-90-300	\$ 16,200	CS-Museum Fund	63-39-100	\$ 16,200
General Fund	10-90-400	\$ 113,200	CS-Library Fund	72-39-410	\$ 113,200
General Fund	10-90-500	\$ 71,500	CS-Seniors Fund	75-39-100	\$ 71,500
General Fund	10-90-510	\$ 286,000	CS-Administration Fund	67-39-100	\$ 286,000
General Fund	10-90-520	\$ 68,000	CS-Classes Fund	68-39-100	\$ 68,000
General Fund	10-90-550	\$ 180,000	Computer Capital Fund	43-39-100	\$ 180,000
General Fund	10-90-700	\$ 391,000	Capital Vehicles & Equipment Fund	42-39-100	\$ 391,000
General Fund	10-90-800	\$ 100,000	CS-Events Fund	62-39-100	\$ 100,000
General Fund	10-90-860	\$ 1,376,000	Fire Department Fund	76-39-100	\$ 1,376,000
General Fund	10-90-871	\$ 234,000	Road Capital Project Fund	45-39-100	\$ 234,000
General Fund	10-90-884	\$ 190,900	Local Building Authority	Separate Entity	\$ 190,900
Total GF Transfer Out:		\$ 3,104,600	Total Transfers In:		\$ 3,104,600
Other Fund Transfers Out:			Other Fund Transfers In:		
Fund	Acct No	Amount	Fund	Acct No	Amount
Storm Drain Impact Fee Fund (NEW)	65-40-900	\$ 1,850,000	Storm Drain Fund	50-39-105 (NEW)	\$ 1,850,000
Culinary Impact Fee Fund	55-40-905	\$ 351,520	Culinary Water Fund	51-39-105	\$ 351,520
Sewer Impact Fee Fund	56-40-900	\$ 9,815,000	Sewer Fund	52-38-910	\$ 9,815,000
PI Impact Fee Fund	60-40-910	\$ 670,000	Pressurized Irrigation Fund	54-39-100	\$ 670,000
B & C Road Fund	11-40-100	\$ 1,030,000	Roads Capital Project Fund	45-39-105	\$ 1,030,000
Water Fund	51-40-910	\$ 120,000	Computer Capital Fund	43-39-110	\$ 120,000
Sewer Fund	52-40-905	\$ 120,000	Computer Capital Fund	43-39-120	\$ 120,000
Pressurized Irrigation Fund	54-40-905	\$ 90,000	Computer Capital Fund	43-39-130	\$ 90,000
Water Fund	51-40-902	\$ 100,000	Roads Capital Project Fund	45-39-110	\$ 100,000
Sewer Fund	52-40-902	\$ 100,000	Roads Capital Project Fund	45-39-120	\$ 100,000
Water Fund	51-40-901	\$ 285,360	PW Capital Fund	44-39-110	\$ 285,360
Sewer Fund	52-40-901	\$ 132,912	PW Capital Fund	44-39-120	\$ 132,912
Pressurized Irrigation Fund	54-40-901	\$ 105,120	PW Capital Fund	44-39-130	\$ 105,120
PW Capital Fund	44-40-740	\$ 52,688	Capital Vehicles Fund	44-40-740	\$ 52,688
Pressurized Irrigation Fund	54-40-254	\$ 51,000	Santaquin Water District	Separate Entity	\$ 51,000
Water Fund	51-40-917	\$ 90,000	Capital Vehicles & Equipment Fund	42-39-103	\$ 90,000
Sewer Fund	52-40-920	\$ 240,000	Capital Vehicles & Equipment Fund	42-39-104	\$ 240,000
Pressurized Irrigation Fund	54-40-920	\$ 40,000	Capital Vehicles & Equipment Fund	42-39-105	\$ 40,000
Storm Drain Fund	50-40-920	\$ 374,354	Capital Vehicles & Equipment Fund	42-39-107	\$ 374,354
Community Development & Renewal Agency	Separate Entity	\$ 1,100,000	Capital Projects Fund	41-40-704	\$ 1,100,000
Total Other Transfers From:		\$ 16,717,954	Total Other Transfers In:		\$ 16,717,954

*A public hearing was held on May, 27, 2025 at 7 p.m. in the City Council Chambers, located at 110 S Center Street, Santaquin, Utah to discuss the FY 2025-2026 Tentative Budget and proposed transfers therein.

FUND BALANCE & RESERVES

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds, much like a surplus in the private sector. Like the private sector, negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the city's General Fund of at least 5%, and allows no more than 35% of budgeted revenues less qualifying transfers (Utah State Code 10.6.116). Municipalities are not allowed to have a deficit fund balance.

Santaquin City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital.
- To meet unexpected expenditures as the result of an emergency.
- To secure the city's debt and its bond rating.
- To accumulate funding for planned capital expenditures including the replacement of capital assets.

CITYWIDE PROJECTED FUND BALANCE INCREASES

For FY2025-2026, the projected increases to fund balances for both Governmental and Proprietary funds can be found below.

Projected Increase to Fund Balances	
Fund	Amount
General Fund*	\$ 330,000
Public Works Capital Repair & Replacement	\$ 470,704
Water Fund *	\$ 342,696
Sewer Fund *	\$ -
Pressurized Irrigation Fund	\$ -
Storm Drain Fund	\$ 72,750
Total Increase to Fund Balances	\$ 1,143,400

General Fund - *In June of 2024, Santaquin City purchased property for a future cemetery. Reserves from the General Fund were used for this purchase, with planned reimbursement from Park Impact Fees over the next few years to replenish those reserves. The chart above reflects a portion of that payment back to the General Fund.

Water Fund - * The increases in Water fund balance are due to the city's intentional building of reserves and intentional acceptance of money- in-lieu of water dedications to prepare for the Central Utah Water Conservancy District's pipeline, which started construction in Santaquin in the Spring of 2024.

Sewer Fund - * No reserves are projected for FY2025-2026. All available Sewer Funds will be used for the Water Reclamation Facility upgrade. Design of these upgrades began in the Spring of 2024 and construction will begin in Summer of 2025.

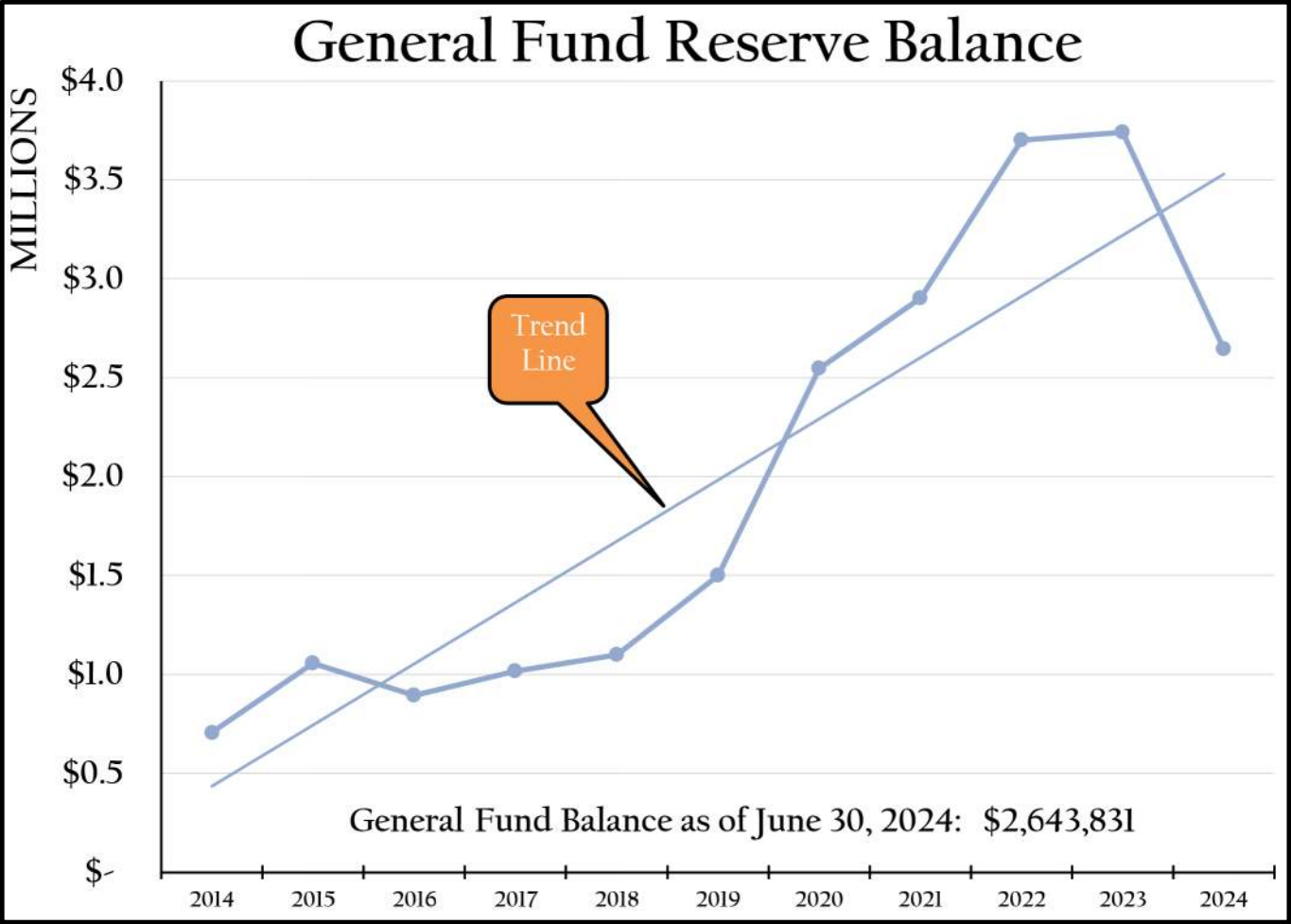
An excerpt from Santaquin City's FY2024-2025 Audited Financial Statement can be found below and outlines the actual revenues, expenditures, and changes in fund balances in the Governmental Funds as of June 30th, 2024. This represents the fund balances citywide at the start of the current fiscal year.

Santaquin City Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds - June 30, 2024				
	General Fund	Capital Projects Funds	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes:				
Property	\$ 2,019,844	\$ -	\$ -	\$ 2,019,844
Sales	\$ 3,314,232	\$ -	\$ -	\$ 3,314,232
Other Taxes	\$ 1,183,076	\$ -	\$ -	\$ 1,183,076
Licenses and permits	\$ 1,206,686	\$ -	\$ -	\$ 1,206,686
Intergovernmental Revenues	\$ 960,486	\$ 4,605,304	\$ -	\$ 5,565,790
Charges for Services	\$ 4,420,324	\$ -	\$ 30,548	\$ 4,450,872
Fines and forfeitures	\$ 234,768	\$ -	\$ -	\$ 234,768
Interest	\$ 797,236	\$ 2	\$ 242,001	\$ 1,039,239
Miscellaneous revenue	\$ 203,657	\$ -	\$ -	\$ 203,657
Total Revenues:	\$ 14,340,308	\$ 4,605,306	\$ 272,549	\$ 19,218,163
EXPENDITURES:				
General government	\$ 1,999,670	\$ 1,833,175	\$ 2,285	\$ 3,835,130
Public safety	\$ 3,810,652	\$ 722,668	\$ 24,981	\$ 4,558,301
Highways and public improvements	\$ 914,493	\$ 4,090,172	\$ 2,995,645	\$ 8,000,310
Sanitation	\$ 889,019	\$ -	\$ -	\$ 889,019
Parks, recreation and public property	\$ 2,113,552	\$ 23,550	\$ 1,066,631	\$ 3,203,733
Cemetery	\$ 195,411	\$ 1,303,117	\$ -	\$ 1,498,528
Debt service:				
Principal	\$ 444,572	\$ 676,271	\$ 114,000	\$ 1,234,843
Interest	\$ 182,660	\$ 96,957	\$ 71,528	\$ 351,145
Total Expenditures:	\$ 10,550,027	\$ 8,745,910	\$ 4,275,070	\$ 23,571,007
Excess (Deficiency) of Revenues over (Under) Expenditures	\$ 3,790,281	\$ (4,140,604)	\$ (4,002,521)	\$ (4,352,844)
Other Financing Sources and (Uses):				
Impact fees	\$ -	\$ -	\$ 1,401,603	\$ 1,401,603
Bond Issuance	\$ -	\$ 270,000	\$ -	\$ 270,000
Gain on Sale of Capital Assets	\$ -	\$ 234,278	\$ 2,043,285	\$ 2,277,563
Transfers in	\$ 1,302,150	\$ 5,791,871	\$ 420,881	\$ 7,514,902
Transfers (out)	\$ (6,189,082)	\$ (55,000)	\$ -	\$ (6,244,082)
Total other financing sources and (uses)	\$ (4,886,932)	\$ 6,241,149	\$ 3,865,768	\$ 5,219,985
Net Change in Fund Balances	\$ (1,096,651)	\$ 2,100,545	\$ (136,753)	\$ 867,141
Fund balances - beginning of year	\$ 3,740,482	\$ 2,041,841	\$ 3,642,362	\$ 9,424,685
Fund balances - end of year	\$ 2,643,831	\$ 4,142,386	\$ 3,505,609	\$ 10,291,826

GENERAL FUND RESERVES

Santaquin City places a high financial priority on the growth and prudent management of its operational reserves. In compliance with Utah State Code §10.6.116, municipalities are required to maintain a General Fund balance of no less than 5% and no more than 35% of budgeted revenues (excluding qualifying transfers). As of June 30, 2024, Santaquin City's General Fund reserves totaled \$2,643,831, representing 20.5% of budgeted revenues, as detailed in the Statement of Revenues, Expenditures, and Changes in Fund Balance on the previous page. The reduction in General Fund Reserves, from the previous year, reflects the one-time use of those funds to purchase property for a future cemetery. These funds will be paid back to the General Fund from Park Impact Fees over four (4) years.

Despite draws on General Fund reserves in FY2022-2023 to address budgetary pressures and use of funds for property acquisition in FY2023-2024, Santaquin City has sustained a sufficient General Fund Reserve balance over the past decade, as demonstrated in the chart below. Efforts to increase these reserves back to at or about the trend mark will be made over the next few years.



DEBT

Santaquin City employs two primary debt instruments to finance its capital infrastructure and equipment acquisitions:

- Long-Term Debt – Primarily used to fund major capital infrastructure projects, this form of debt is typically issued as bonds.
- Short-Term Debt – Utilized for the procurement of vehicles and equipment, this debt is generally structured as lease agreements.

When it is necessary for the City to bond for a project, two main types of bonds are generally used.

- Revenue Bonds – These are the most commonly utilized bonds by the City. They are repaid through dedicated revenue streams such as utility fees, sales or property taxes, or state-allocated transportation funds. These instruments do not require voter approval and are secured solely by the specified revenue sources.
- General Obligation (G.O.) Bonds – These bonds are backed by the full faith and credit of the City, pledging the assessed value of all taxable property within its jurisdiction. Issuance of G.O. bonds requires voter approval, reflecting a broader commitment of the City’s financial base.

CURRENT DEBT LIMITS

The bonded debt of the city is limited by the Utah Constitution (Article XIV, Section 4) to 8% of the value of taxable property. Of this percentage, a maximum of 4% may be used for general purposes. The remaining 4% and any unused portion of the 4% available for general purposes up to the maximum 8% may be utilized for water and/or sewer purposes. The table below outlines the City’s current long and short term debt obligations.

COMPUTATION OF LEGAL DEBT MARGIN – JUNE 30, 2025

Assessed Valuation of Real Property:	\$1,533,071,883*
Legal Debt Limit:	$\begin{array}{r} \times \qquad 8\% \\ \hline \$122,645,750 \end{array}$

*Source: Utah County Auditor’s Office (includes a small portion of Juab County that is within Santaquin City boundaries)

Below is a summary table of the city's current debt obligations compared to the legal limits for both general debt and water and sewer related debt. The city is currently using only 20.8% of its total legal debt capacity.

	General - 4%	Wtr & Sewer - 4%	Total - 8%
Legal Debt Limit	\$61,322,875	\$61,322,875	\$122,645,750
Current Debt Service	\$7,542,757	\$18,005,033	\$25,547,790
% of Allowed	12.3%	29.4%	20.8%

CURRENT DEBT OBLIGATIONS

Below is a chart and description of Santaquin City's current debt service as reflected in the FY2025-2026 Budget.

General	Description	Original Amount	FY2025-2026 Payment	Balance as of 6/30/2026	Maturity Date
	2018 Road Bond	\$4,300,000	\$503,156	\$1,424,000	07/15/2028
	2020 City Hall	\$6,655,000	\$412,530	\$5,015,000	06/15/2040
	2021 Equipment Lease	\$730,000	\$188,071	\$0	08/15/2025
	Total:	\$11,685,000	\$1,103,757	\$6,439,000	
Water & Sewer	Description	Original Amount	FY2025-2026 Payment	Balance as of 6/30/2026	Maturity Date
	2011A-1 Sewer Bonds	\$6,034,000	\$375,940	\$1,687,000	01/01/2031
	2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,265,542	02/15/2052
	2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	01/01/2033
	2018 Water/PI Bond	\$3,441,000	\$185,620	\$2,533,000	01/01/2039
	2021 Water Bond	\$11,236,000	\$683,079	\$9,239,000	09/01/2041
	Total:	\$24,523,000	\$1,380,491	\$16,624,542	

DESCRIPTION & PURPOSE OF CURRENT DEBT OBLIGATIONS

- General Fund Debt

2021 Equipment Leases – The Vehicle Lease Program allows for the regular rotation of municipal vehicles to ensure that our staff has operable and low maintenance cost vehicles and equipment to perform their duties. The final payment will be made in August 2025

2020 Sales Tax Revenue Bond/City Hall – As part of Santaquin City's commitment to improving public services and community infrastructure, construction of a new City Hall began in June 2021 and was completed in fall 2023. Financed through a sales tax revenue

bond, the project was initiated to restore operational capacity for the Police and Fire departments and expand office space and service opportunities for the Community Development, Administrative Services, and Community Services departments, which previously shared limited space in the Public Safety Building at 275 West Main Street. The new City Hall, located at 110 S Center St., enhances civic engagement by providing dedicated gathering spaces for public meetings, community events, recreation classes, and senior programs, establishing it as a central hub for residents and City operations alike.

- Enterprise Funds Debt

2021 Water (Culinary & Irrigation) Bond – The Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems used to draw their water from the same culinary water tank and source. By constructing a pressurized irrigation system tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank was discontinued. A revenue bond from the city's pressurized irrigation system was utilized to fund this project.

2018 Water (Culinary & Irrigation) Bond – This 20-year bond for \$3.44M funded the construction of a culinary and irrigation booster pump station that allowed the city the ability to move water from any source to any pressure zone within the city. The bond also provided the funding necessary for the construction of an irrigation storage tank on the city's east bench. This bond was purchased by the State of Utah – Department of Water Resources at an interest rate of 2.0%. This critical infrastructure project has enhanced the city's infrastructure and overall system capacity. Phase 1 – Booster Pump was completed in FY2018-2019. Phase 2 – Irrigation Tank was completed in FY2019-2020.

2011A-1, A-2 and B-2 Sewer Bonds – By 2011, the population growth of the city expanded to over 9,300 and over 2,500 homes with an additional 5,482 lots approved for development through a series of annexations and development agreements. The original sewer lagoon processing system was insufficient to meet the needs of the existing population or the projected growth. Over the preceding four years, considerable study was undertaken regarding what type of sewer replacement system was most optimal for the community. After a voter referendum, which passed by only three votes, a Water Reclamation Facility (WRF) Project with Membrane Bioreactor (MBR) technology commenced construction. This state-of-the-art system is the first in the State of Utah to reuse 100% of a city's treated sewer effluent into the city's pressurized irrigation system. This renewable and sustainable water resource will continue to grow as the city continues to expand. During the first ten years of operation, the WRF regenerated more than 2 billion gallons of water for reuse.

Santaquin City currently maintains a AA credit rating from Standard & Poor's, which enhances its creditworthiness and enables access to favorable interest rates on debt issuances.

BUDGET SUMMARIES

The table below provides a seven-year summary of General Fund activity. The following pages present department-level and fund-specific budget summaries for FY2025–2026.

Budget Summary by Department & Fund 2025-2026 Final Budget											
Description	Actuals (2018-2019)	Actuals (2019-2020)	Actuals (2020-2021)	Actuals (2021-2022)	Actuals (2022-2023)	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals March 31, 2024	Projected Budget (2024-2025)	%Chg.	\$ Chg.
GENERAL FUND											
REVENUES:											
TOTAL TAXES	\$2,873,999	\$3,195,638	\$3,728,644	\$4,525,471	\$5,135,122	\$6,227,018	\$6,241,028	\$5,378,695	\$7,025,762	12.6%	\$ 784,734
TOTAL LICENSES AND PERMITS	\$997,462	\$1,032,818	\$1,726,647	\$1,933,861	\$817,280	\$1,206,686	\$1,512,200	\$1,078,723	\$1,085,000	-28.3%	\$ (427,200)
TOTAL INTERGOVERNMENTAL REVENUE	\$537,944	\$1,116,330	\$639,257	\$669,749	\$772,646	\$911,269	\$20,000	\$54,105	\$44,000	120.0%	\$ 24,000
TOTAL CHARGES FOR SERVICES	\$1,005,192	\$1,233,036	\$2,105,470	\$1,533,517	\$1,490,211	\$1,683,029	\$2,067,683	\$1,406,913	\$2,068,971	0.1%	\$ 1,288
TOTAL FINES AND FORFEITURES	\$306,517	\$296,530	\$252,487	\$220,126	\$236,658	\$234,768	\$238,000	\$186,787	\$243,000	2.1%	\$ 5,000
TOTAL INTEREST	\$150,930	\$116,816	\$22,283	\$49,924	\$543,366	\$788,454	\$656,237	\$597,268	\$119,000	-81.9%	\$ (537,237)
TOTAL MISCELLANEOUS REVENUE	\$91,745	\$49,215	\$24,872	\$51,520	\$33,581	\$60,928	\$145,900	\$124,619	\$96,980	-33.5%	\$ (48,920)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,060,000	\$1,175,000	\$1,450,000	\$1,500,000	\$1,600,000	\$1,720,000	\$2,494,075	\$1,443,750	\$2,386,400	-4.3%	\$ (107,675)
TOTAL FUND REVENUES	\$7,023,788	\$8,215,384	\$9,949,659	\$10,484,169	\$10,628,865	\$12,832,152	\$13,375,123	\$10,270,861	\$13,069,113	-2.3%	\$ (306,010)
EXPENDITURES:											
TOTAL LEGISLATIVE	\$82,864	\$106,649	\$80,512	\$139,497	\$114,797	\$147,367	\$133,064	\$70,086	\$150,324	13.0%	\$ 17,260
TOTAL COURT	\$451,755	\$415,311	\$446,265	\$501,765	\$255,654	\$278,220	\$314,484	\$210,389	\$332,375	5.7%	\$ 17,891
TOTAL ADMINISTRATION	\$552,785	\$628,608	\$657,043	\$929,387	\$1,160,756	\$1,047,213	\$1,415,666	\$1,020,521	\$1,529,236	8.0%	\$ 113,570
TOTAL ENGINEERING DEPT	\$251,444	\$348,203	\$414,985	\$395,801	\$193,851	\$238,665	\$314,703	\$169,036	\$330,005	4.9%	\$ 15,302
TOTAL GENERAL GOVERNMENT BUILDINGS	\$120,781	\$149,623	\$151,995	\$125,344	\$175,636	\$288,205	\$353,338	\$256,469	\$427,588	21.0%	\$ 74,251
TOTAL POLICE	\$1,759,924	\$1,801,850	\$1,860,578	\$2,218,762	\$2,461,648	\$2,598,200	\$2,949,375	\$1,972,219	\$3,384,219	14.7%	\$ 434,844
TOTAL STREETS	\$347,359	\$268,471	\$325,978	\$395,281	\$409,741	\$448,442	\$513,128	\$343,684	\$425,844	-17.0%	\$ (87,284)
TOTAL SANITATION	\$499,446	\$555,253	\$567,834	\$760,184	\$805,011	\$889,019	\$962,500	\$629,087	\$968,500	0.6%	\$ 6,000
TOTAL BUILDING INSPECTION	\$212,364	\$275,656	\$368,989	\$431,924	\$456,512	\$466,051	\$514,091	\$347,640	\$539,865	5.0%	\$ 25,774
TOTAL PARKS	\$260,445	\$244,465	\$242,292	\$411,816	\$355,751	\$346,682	\$431,237	\$291,295	\$470,921	9.2%	\$ 39,683
TOTAL CEMETERY	\$99,587	\$91,006	\$243,959	\$194,156	\$208,625	\$195,411	\$252,826	\$155,313	\$193,294	-23.5%	\$ (59,533)
TOTAL PLANNING & ZONING	\$240,874	\$268,779	\$306,519	\$393,252	\$247,974	\$226,139	\$316,731	\$198,731	\$212,110	-33.0%	\$ (104,620)
TOTAL DEBT SERVICE	\$0	\$0	\$405,932	\$414,211	\$419,362	\$627,231	\$671,431	\$277,456	\$670,231	100.0%	\$ (1,200)
TOTAL TRANSFERS	\$1,839,568	\$2,141,639	\$3,279,054	\$2,488,287	\$3,301,862	\$6,189,082	\$4,232,549	\$2,011,241	\$3,434,600	-18.9%	\$ (797,949)
TOTAL FUND EXPENDITURES	\$6,719,196	\$7,295,513	\$9,351,936	\$9,799,667	\$10,567,181	\$13,985,927	\$13,375,123	\$7,953,167	\$13,069,113	-2.3%	\$ (306,010)
NET REVENUE OVER EXPENDITURES	\$304,592	\$919,871	\$597,723	\$684,502	\$61,684	-\$1,153,776	\$0	\$2,317,694	\$0	0.0%	\$ (0)

Budget Summary by Department & Fund

2025-2026 Final Budget

Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals March 31, 2024	Projected Budget (2024-2025)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TOTAL TAXES	\$6,227,018	\$6,241,028	\$5,378,695	\$7,025,762	12.6%	\$ 784,734
TOTAL LICENSES AND PERMITS	\$1,206,686	\$1,512,200	\$1,078,723	\$1,085,000	-28.3%	\$ (427,200)
TOTAL INTERGOVERNMENTAL REVENUE	\$911,269	\$20,000	\$54,105	\$44,000	120.0%	\$ 24,000
TOTAL CHARGES FOR SERVICES	\$1,683,029	\$2,067,683	\$1,406,913	\$2,068,971	0.1%	\$ 1,288
TOTAL FINES AND FORFEITURES	\$234,768	\$238,000	\$186,787	\$243,000	2.1%	\$ 5,000
TOTAL INTEREST	\$788,454	\$656,237	\$597,268	\$119,000	-81.9%	\$ (537,237)
TOTAL MISCELLANEOUS REVENUE	\$60,928	\$145,900	\$124,619	\$96,980	-33.5%	\$ (48,920)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,720,000	\$2,494,075	\$1,443,750	\$2,386,400	-4.3%	\$ (107,675)
TOTAL FUND REVENUES	\$12,832,152	\$13,375,123	\$10,270,861	\$13,069,113	-2.3%	\$ (306,010)
EXPENDITURES:						
TOTAL LEGISLATIVE	\$147,367	\$133,064	\$70,086	\$150,324	13.0%	\$ 17,260
TOTAL COURT	\$278,220	\$314,484	\$210,389	\$332,375	5.7%	\$ 17,891
TOTAL ADMINISTRATION	\$1,047,213	\$1,415,666	\$1,020,521	\$1,529,236	8.0%	\$ 113,570
TOTAL ENGINEERING DEPT	\$238,665	\$314,703	\$169,036	\$330,005	4.9%	\$ 15,302
TOTAL GENERAL GOVERNMENT BUILDINGS	\$288,205	\$353,338	\$256,469	\$427,588	21.0%	\$ 74,251
TOTAL POLICE	\$2,598,200	\$2,949,375	\$1,972,219	\$3,384,219	14.7%	\$ 434,844
TOTAL STREETS	\$448,442	\$513,128	\$343,684	\$425,844	-17.0%	\$ (87,284)
TOTAL SANITATION	\$889,019	\$962,500	\$629,087	\$968,500	0.6%	\$ 6,000
TOTAL BUILDING INSPECTION	\$466,051	\$514,091	\$347,640	\$539,865	5.0%	\$ 25,774
TOTAL PARKS	\$346,682	\$431,237	\$291,295	\$470,921	9.2%	\$ 39,683
TOTAL CEMETERY	\$195,411	\$252,826	\$155,313	\$193,294	-23.5%	\$ (59,533)
TOTAL PLANNING & ZONING	\$226,139	\$316,731	\$198,731	\$212,110	-33.0%	\$ (104,620)
TOTAL DEBT SERVICE	\$627,231	\$671,431	\$277,456	\$670,231	100.0%	\$ (1,200)
TOTAL TRANSFERS	\$6,189,082	\$4,232,549	\$2,011,241	\$3,434,600	-18.9%	\$ (797,949)
TOTAL FUND EXPENDITURES	\$13,985,927	\$13,375,123	\$7,953,167	\$13,069,113	-2.3%	\$ (306,010)
NET REVENUE OVER EXPENDITURES	-\$1,153,776	\$0	\$2,317,694	\$0	0.0%	\$ (0)
CLASS C ROADS FUND						
TOTAL FUND REVENUES	\$0	\$12,500	\$0	\$1,230,000	100.0%	\$ 1,217,500
TOTAL FUND EXPENDITURES	\$0	\$0	\$0	\$1,230,000	100.0%	\$ 1,230,000
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	0.0%	\$ 0
CAPITAL PROJECTS - CAPITAL FUND						
TOTAL FUND REVENUES	\$4,043,837	\$2,069,500	\$786,889	\$2,637,000	27.4%	\$ 567,500
TOTAL FUND EXPENDITURES	\$3,249,629	\$2,069,500	\$646,056	\$2,637,000	27.4%	\$ 567,500
NET REVENUE OVER EXPENDITURES	\$794,207	\$0	\$140,832	\$0	0.0%	\$ (0)
CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND						
TOTAL FUND REVENUES	\$977,549	\$1,906,000	\$758,250	\$2,137,042	10.8%	\$ 231,042
TOTAL FUND EXPENDITURES	\$868,640	\$1,906,000	\$679,058	\$2,137,042	10.8%	\$ 231,042
NET REVENUE OVER EXPENDITURES	\$108,909	\$0	\$79,192	\$0	0.0%	\$ (0)

Budget Summary by Department & Fund

2025-2026 Final Budget

COMPUTER TECHNOLOGY - CAPITAL FUND

TOTAL FUND REVENUES	\$420,000	\$465,400	\$288,750	\$510,000	8.7%	\$	44,600
TOTAL FUND EXPENDITURES	\$349,113	\$465,400	\$294,292	\$510,000	8.7%	\$	44,600
NET REVENUE OVER EXPENDITURES	\$70,887	\$0	-\$5,542	\$0	0.0%	\$	(0)

PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND

TOTAL FUND REVENUES	\$359,480	\$1,201,000	\$261,750	\$523,392	-56.4%	\$	(677,608)
TOTAL FUND EXPENDITURES	\$55,000	\$1,201,000	\$790,000	\$523,392	-56.4%	\$	(677,608)
NET REVENUE OVER EXPENDITURES	\$304,480	\$0	-\$528,250	\$0	0.0%	\$	(0)

ROADS - CAPITAL PROJECT FUND

TOTAL FUND REVENUES	\$5,100,589	\$15,758,600	\$5,361,267	\$4,520,750	-71.3%	\$	(11,237,850)
TOTAL FUND EXPENDITURES	\$4,278,528	\$15,758,600	\$6,668,020	\$4,520,750	-71.3%	\$	(11,237,850)
NET REVENUE OVER EXPENDITURES	\$822,061	\$0	-\$1,306,754	\$0	0.0%	\$	(0)

STORM DRAINAGE - ENTERPRISE FUND

TOTAL FUND REVENUES	\$158,959	\$167,995	\$131,287	\$2,411,802	1335.6%	\$	2,243,807
TOTAL FUND EXPENDITURES	\$52,688	\$167,995	\$0	\$2,411,802	1335.6%	\$	2,243,807
NET REVENUE OVER EXPENDITURES	\$106,271	\$0	\$131,287	\$0	0.0%	\$	(0)

WATER - ENTERPRISE FUND

TOTAL FUND REVENUES	\$3,026,510	\$3,706,391	\$3,155,035	\$3,419,726	-7.7%	\$	(286,665)
TOTAL FUND EXPENDITURES	\$2,169,648	\$3,706,391	\$2,220,168	\$3,419,726	-7.7%	\$	(286,665)
NET REVENUE OVER EXPENDITURES	\$856,862	\$0	\$934,867	\$0	0.0%	\$	(0)

SEWER FUND - ENTERPRISE FUND

TOTAL FUND REVENUES	\$3,431,799	\$3,544,407	\$2,761,200	\$16,267,561	359.0%	\$	12,723,154
TOTAL FUND EXPENDITURES	\$2,410,500	\$3,544,407	\$1,992,526	\$16,267,561	359.0%	\$	12,723,154
NET REVENUE OVER EXPENDITURES	\$1,021,299	\$0	\$768,675	\$0	0.0%	\$	(0)

PRESSURIZED IRRIGATION - ENTERPRISE FUND

TOTAL FUND REVENUES	\$3,591,365	\$2,433,557	\$1,860,227	\$2,645,687	8.7%	\$	212,130
TOTAL FUND EXPENDITURES	\$1,641,021	\$2,433,557	\$1,374,807	\$2,645,687	8.7%	\$	212,130
NET REVENUE OVER EXPENDITURES	\$1,950,344	\$0	\$485,420	\$0	0.0%	\$	(0)

CULINARY WATER - IMPACT FEE FUND

TOTAL FUND REVENUES	\$326,004	\$353,700	\$309,869	\$591,520	67.2%	\$	237,820
TOTAL FUND EXPENDITURES	\$632,350	\$353,700	\$69,608	\$591,520	67.2%	\$	237,820
NET REVENUE OVER EXPENDITURES	-\$306,346	\$0	\$240,262	\$0	0.0%	\$	(0)

Budget Summary by Department & Fund

2025-2026 Final Budget

Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals March 31, 2024	Projected Budget (2024-2025)	%Chg.	\$ Chg.
SEWER - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$1,670,827	\$8,219,260	\$1,558,457	\$9,815,000	19.4%	\$ 1,595,740
TOTAL FUND EXPENDITURES	\$1,413,888	\$8,219,260	\$1,301,821	\$9,815,000	19.4%	\$ 1,595,740
NET REVENUE OVER EXPENDITURES	\$256,939	\$0	\$256,636	\$0	0.0%	\$ (0)
PARK - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$1,103,257	\$1,623,223	\$1,384,963	\$2,020,500	24.5%	\$ 397,277
TOTAL FUND EXPENDITURES	\$975,481	\$1,623,223	\$459,664	\$2,020,500	24.5%	\$ 397,277
NET REVENUE OVER EXPENDITURES	\$127,776	\$0	\$925,299	\$0	0.0%	\$ (0)
PUBLIC SAFETY - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$203,052	\$1,193,992	\$234,279	\$1,327,656	11.2%	\$ 133,664
TOTAL FUND EXPENDITURES	\$24,981	\$1,193,992	\$0	\$1,327,656	11.2%	\$ 133,664
NET REVENUE OVER EXPENDITURES	\$178,071	\$0	\$234,279	\$0	0.0%	\$ (0)
TRANSPORTATION - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$381,835	\$201,763	\$190,227	\$178,435	-13.1%	\$ (23,328)
TOTAL FUND EXPENDITURES	\$549,674	\$201,763	\$0	\$178,435	-13.1%	\$ (23,328)
NET REVENUE OVER EXPENDITURES	-\$167,839	\$0	\$190,227	\$0	0.0%	\$ (0)
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$691,885	\$854,600	\$462,661	\$670,000	-21.6%	\$ (184,600)
TOTAL FUND EXPENDITURES	\$793,599	\$854,600	\$447,071	\$670,000	-21.6%	\$ (184,600)
NET REVENUE OVER EXPENDITURES	-\$101,713	\$0	\$15,590	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$321,575	\$317,250	\$239,342	\$339,975	7.2%	\$ 22,724
TOTAL FUND EXPENDITURES	\$312,859	\$317,250	\$212,050	\$339,975	7.2%	\$ 22,725
NET REVENUE OVER EXPENDITURES	\$8,715	\$0	\$27,293	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$277,421	\$293,690	\$224,081	\$284,800	-3.0%	\$ (8,890)
TOTAL FUND EXPENDITURES	\$261,760	\$293,690	\$220,209	\$284,800	-3.0%	\$ (8,890)
NET REVENUE OVER EXPENDITURES	\$15,662	\$0	\$3,872	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$19,787	\$26,200	\$16,237	\$21,050	-19.7%	\$ (5,150)
TOTAL FUND EXPENDITURES	\$21,512	\$26,200	\$16,652	\$21,050	-19.7%	\$ (5,150)
NET REVENUE OVER EXPENDITURES	-\$1,726	\$0	-\$416	\$0	0.0%	\$ (0)

Budget Summary by Department & Fund

2025-2026 Final Budget

Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals March 31, 2024	Projected Budget (2024-2025)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$14,267	\$12,300	\$10,582	\$12,500	1.6%	\$ 200
TOTAL FUND EXPENDITURES	\$26,813	\$12,300	\$7,216	\$12,500	1.6%	\$ 200
NET REVENUE OVER EXPENDITURES	-\$12,546	\$0	\$3,366	\$0	0.0%	\$ (0)
STORM DRAINAGE IMPACT FEE FUND						
TOTAL FUND REVENUES	\$315,118	\$1,554,000	\$263,675	\$1,850,000	19.0%	\$ 296,000
TOTAL FUND EXPENDITURES	\$0	\$1,554,000	\$5,959	\$1,850,000	19.0%	\$ 296,000
NET REVENUE OVER EXPENDITURES	\$315,118	\$0	\$257,716	\$0	0.0%	\$ (0)
RAP TAX FUND						
TOTAL FUND REVENUES	\$142,813	\$146,000	\$133,067	\$325,000	122.6%	\$ 179,000
TOTAL FUND EXPENDITURES	\$124,579	\$146,000	\$50,965	\$325,000	122.6%	\$ 179,000
NET REVENUE OVER EXPENDITURES	\$18,233	\$0	\$82,102	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$254,208	\$263,460	\$205,645	\$298,875	11.8%	\$ 35,415
TOTAL FUND EXPENDITURES	\$256,600	\$263,460	\$175,503	\$298,875	11.8%	\$ 35,415
NET REVENUE OVER EXPENDITURES	-\$2,392	\$0	\$30,142	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$281,843	\$319,900	\$237,475	\$245,700	-30.2%	\$ (74,200)
TOTAL FUND EXPENDITURES	\$280,824	\$319,900	\$222,529	\$245,700	-30.2%	\$ (74,200)
NET REVENUE OVER EXPENDITURES	\$1,019	\$0	\$14,946	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$257,853	\$294,534	\$246,801	\$335,336	12.2%	\$ 40,802
TOTAL FUND EXPENDITURES	\$255,783	\$294,534	\$201,932	\$335,336	12.2%	\$ 40,802
NET REVENUE OVER EXPENDITURES	\$2,070	\$0	\$44,869	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$81,127	\$135,100	\$74,586	\$127,000	-6.0%	\$ (8,100)
TOTAL FUND EXPENDITURES	\$91,150	\$135,100	\$89,274	\$127,000	-6.0%	\$ (8,100)
NET REVENUE OVER EXPENDITURES	-\$10,022	\$0	-\$14,688	\$0	0.0%	\$ (0)
FIRE - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$1,240,540	\$1,430,800	\$1,210,016	\$2,300,650	60.8%	\$ 869,850
TOTAL FUND EXPENDITURES	\$1,212,452	\$1,430,800	\$999,187	\$2,300,650	60.8%	\$ 869,850
NET REVENUE OVER EXPENDITURES	\$28,088	\$0	\$210,830	\$0	0.0%	\$ (0)

REVENUE SUMMARY

CITYWIDE REVENUES

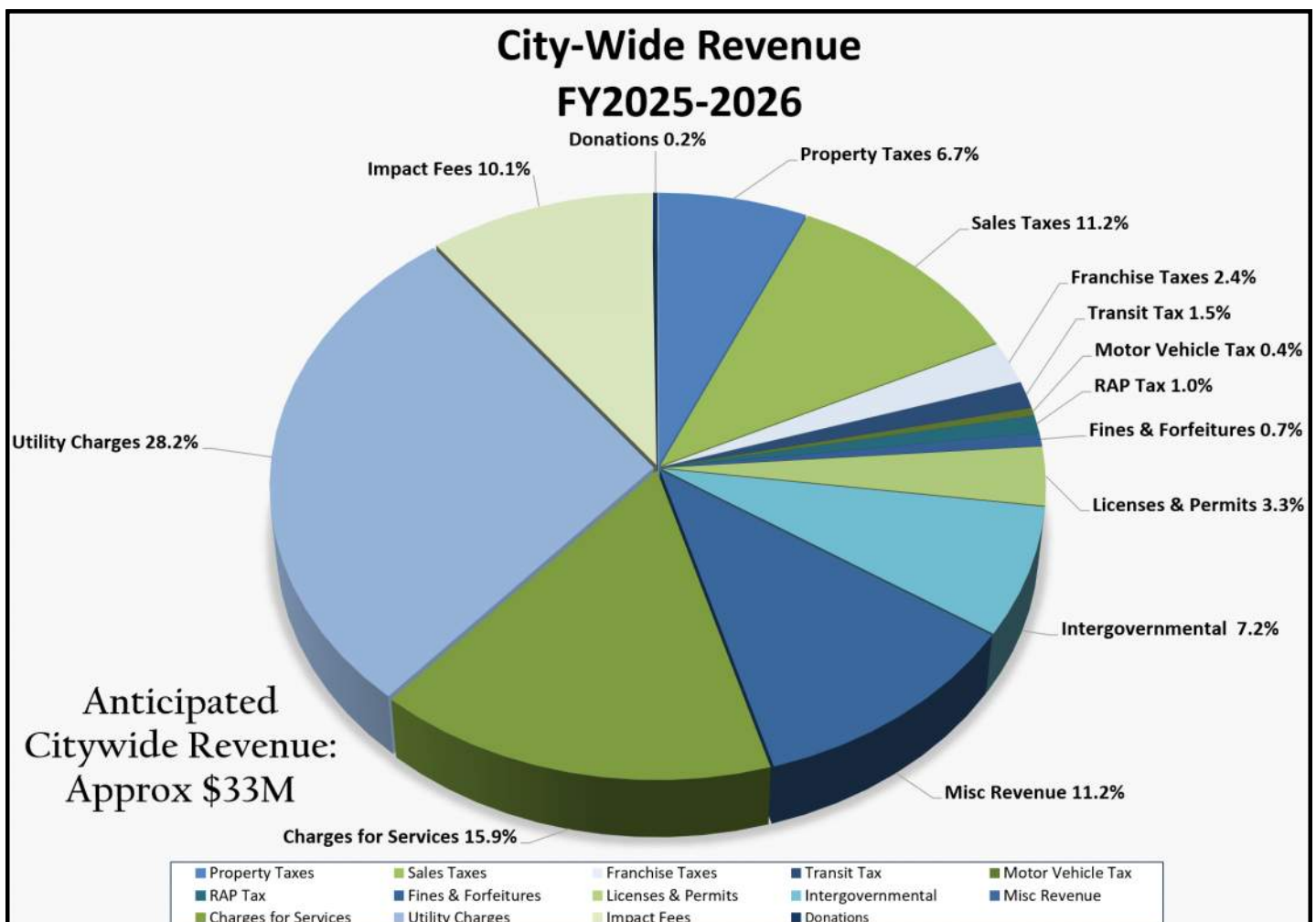
Santaquin City operations are funded through three (3) categories of revenue: taxes, fees and enterprise related revenue.

Tax revenue goes into the governmental fund and is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks.

Government fees related to building permits, business licenses, development review fees, etc. are also captured into the General Fund.

Enterprise related fee revenue, such as utility charges and connection fees, goes into the respective proprietary funds and generates revenue based on the services provided to residents on a user charge basis.

The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects.



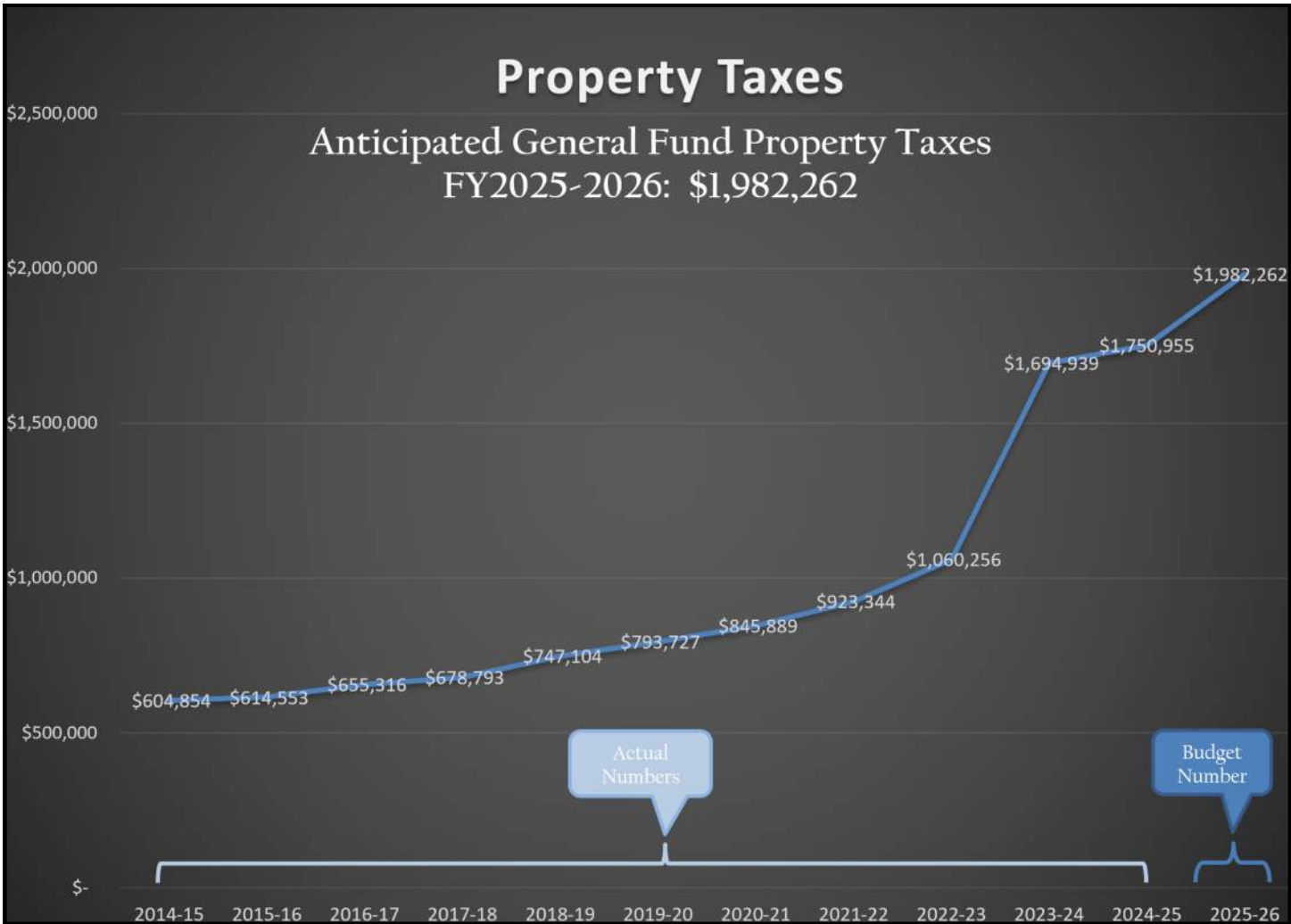
PROPERTY TAXES

Property taxes continue to represent a small portion of Santaquin City's revenue structure, comprising just 6.7% of total revenues, even with the proposed increase for FY2025–2026.

Driven by rising home values and ongoing residential development, the City's total taxable value has grown by 14.4%, increasing from \$1,339,860,783 in FY2024–2025 to \$1,533,071,883* (\$1,532,321,043 Utah County & \$750,840 Juab County) in FY2025–2026, according to the Utah County Assessor's Office.

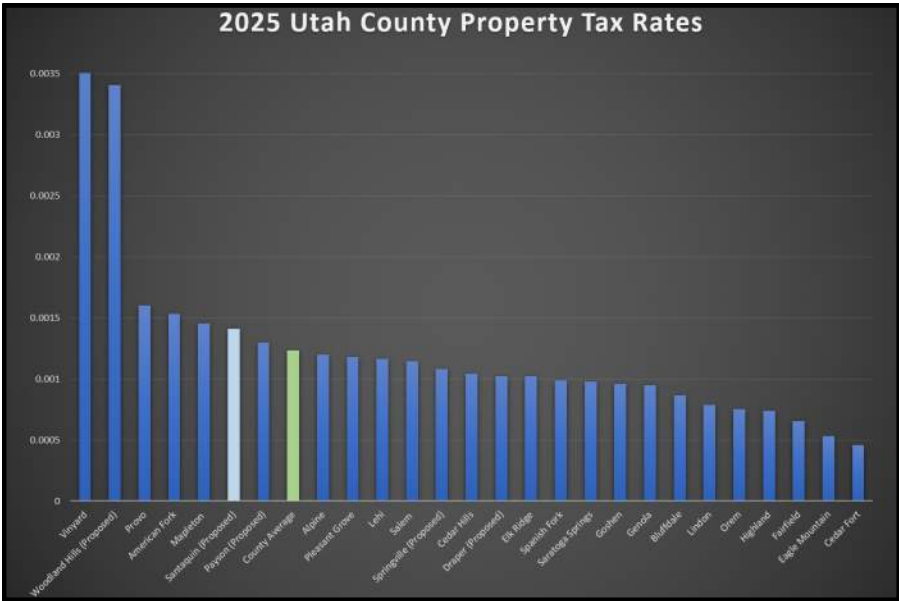
To sustain current service levels, City officials propose maintaining the existing property tax rate (mill levy) of 0.001409. Due to the higher assessed values, this will result in approximately a 8% increase in property tax revenue, equal to \$26.77 annual or \$2.23 per month for a median-valued home of \$455,000.

Estimated FY2025–2026 total property tax revenues include \$1,982,262 for the General Fund and \$177,836 for the Library. The additional funds received as a result of the property tax increase will support new staffing in the Police and Fire & EMS Departments, as well as enhanced services and programming at the Library.



*Source: Utah County Auditor's Office (includes a small portion of Juab County that is within Santaquin City boundaries)

According to a recent rate study that includes both certified and proposed tax rates for 2025, if approved Santaquin City’s property tax rate is projected to be slightly above the average of all municipalities within Utah County. This comparative information is illustrated in the accompanying graph below.



Note: All property tax rates referenced are preliminary and subject to final budget adoption and official certification by the Utah State Tax Commission.

PROPERTY TAX DISTRIBUTION

Property tax is a key source of revenue for municipal governments like Santaquin City. These funds support essential local services such as police and fire protection, parks and cemetery, and community development. However, it’s important for residents to understand that only a small portion of the property taxes they pay actually stays with the City.

For the average Santaquin resident, just 14.01% of their total property tax is allocated directly to Santaquin City. The largest share, 65.57%, is directed to the local school district, which operates independently from city government. Other portions include 8.89% to Utah County, 10.28% to various regional entities (such as water districts and charter schools), and 1.25% to the State of Utah/Utah County for tax assessing and collection functions. The table below breaks down how your property tax dollars are distributed among the different taxing entities.

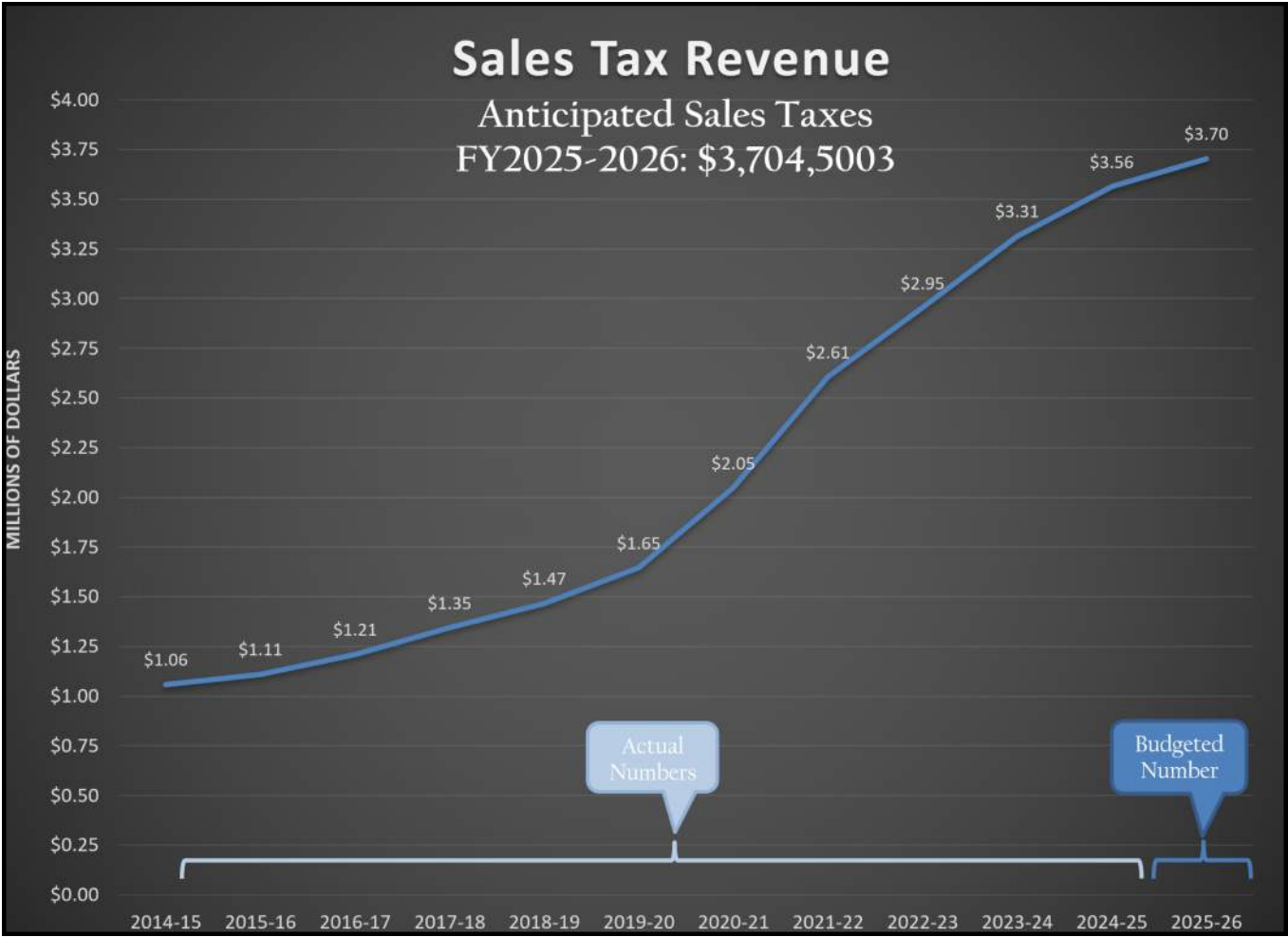
Property Tax Distribution - 2025		
Type of Tax	Tax Rate	%
Santaquin City	0.001401	14.01%
State Charter School - Nebo	0.00063	6.30%
Nebo School District	0.006557	65.57%
Central Utah Water Conservency District	0.000398	3.98%
Utah County	0.000889	8.89%
Assessing & Collection	0.000125	1.25%
Total	0.010000	100.00%

SALES TAXES

Sales tax has become an increasingly important revenue source for Santaquin City. Increases in revenue over the past ten years have been fueled by statewide economic growth and local commercial development. Even with this growth, sales tax revenues currently account for only 11.2% of the City’s total income, significantly below the statewide municipal average of 23–29%, as illustrated in the city-wide revenue graph on page 32.

While many communities experienced flat sales tax growth following COVID-19, Santaquin has continued to see steady increases, thanks to new business openings and strong local shopping activity. Based on current trends, sales tax revenue is projected to reach approximately \$3.7 million in FY2025–2026.

The graph below shows actual sales tax collections from FY2014–2015 through FY2024–2025. Figures for FY2025–2026 reflect budgeted estimates.



SALE TAX DISTRIBUTION

Santaquin City has a total sales tax rate of 7.45%; however, only a portion of this revenue directly supports the City's budget. The majority of sales tax collections are allocated to state and county-level, as well as regional transportation infrastructure. Of the total 7.45% collected, only 1.00% is returned directly to Santaquin City. This consists of 0.50% Point of Sales, which stays in Santaquin City and 0.50% Statewide Pool, that is divided among cities based on population. This revenue is used to fund essential municipal operations such as public safety, administration, and maintenance of city services.

In addition to this general fund revenue, Santaquin also receives funds from dedicated sales tax sources. The 0.10% Recreation, Arts, and Parks (RAP) Tax provides restricted revenue that can only be used for recreational facilities and cultural amenities. Furthermore, the recently implemented 0.20% County Public Transit Tax contributes restricted funds designated for local road and trail maintenance and repairs, supporting long-term infrastructure maintenance needs.

All sales taxes are collected and distributed by the Utah State Tax Commission, with local government allocations based on two key criteria: point-of-sale activity within city limits and population. With continued commercial growth and updated census estimates, Santaquin City anticipates a modest increase in its share of sales tax revenues, enhancing its capacity to meet growing service demands and maintain financial sustainability.

This chart below illustrates each portion of the current sales tax rate in Santaquin.

Sales Taxes	
Type of Tax	Tax Rate
State Sales & Use Tax	4.85%
Local Sales & Use Tax	1.00%
County Option Sales Tax	0.25%
Mass Transit Tax	0.25%
Mass Transit Fixed Guideway	0.30%
County Airport, Highway, Public Transit	0.25%
Transportation Infrastructure	0.25%
County Public Transit	0.20%
Recreation, Arts, Parks (RAP) Tax	0.10%
Total	7.45%

FRANCHISE TAX

Santaquin City collects Franchise Fees from electricity, natural gas, and cable television providers. These fees function like rent for the use of City-owned rights-of-way and are typically passed through to customers. Nearly all cities assess similar fees, which are paid by utility and cable companies. Revenue from Franchise Fees is deposited into the City's General Fund and supports day-to-day operations. The table below outlines Santaquin's current Franchise Fee rates.

Franchise Tax	
Type of Tax	Tax Rate
Energy Sales (Natural Gas & Electricity)	6.00%
Cable TV	5.00%
Telecommunications	3.50%

UTILITY CHARGES

In FY2025–2026, 36.5% of Santaquin City's total revenue is projected to come from utility service charges. These include fees for water, sewer, pressurized irrigation, storm drainage, and garbage and recycling services. Each July, utility rates are adjusted using a Cost-of-Living Adjustment (COLA) based on the previous year's Consumer Price Index and other factors. For this fiscal year, a 4.6% increase has been applied to all base and usage rates.

Utility Rates - FY2025-2026			
Service	Base Rate (per month)	Usage Rate*	
Culinary Water	\$30.09	0-4,000	\$0.71
		4,001-8,000	\$1.08
		8,001 - 12,000	\$1.43
		12,001-50,000	\$2.62
		50,001 - 100,000	\$2.84
		100,001 +	\$3.09
Pressurized Irrigation Water	\$20.36 (1" Meter)	0-25,000	\$0.91
	\$30.24 (1.5" Meter +)	25,001 - 45,000	\$0.93
		45,001-65,000	\$0.95
		65,001 - 100,000	\$1.03
		100,001 +	\$1.07
Storm Water	\$2.86		
Sanitary Sewer	\$45.16	Based - Culiary Water Usage	\$1.01
Solid Waste	17.06 (Per Can)		
Recycle	10.30 (Per Can)		
* per thousand gallons			

While recent rate adjustments help Santaquin City maintain essential services, only the combined Culinary Water and Pressurized Irrigation rates currently meet the State of Utah's Median Adjusted Gross Income (MAGI) threshold for eligibility in grant and low interest loan programs.

To qualify for similar funding for future Sewer or Storm Drainage projects, the City Council may need to consider a multi-year, phased utility rate increase plan. Gradual adjustments, paired with continued residential growth, would improve revenue sustainability and strengthen the City's position for state and federal funding opportunities. The table below outlines projected revenue impacts from rate increases and new home construction.

Service:	Revenue FY2024-2025	Projected Revenue FY2025-2026
Culinary Water	\$2,107,091	\$2,469,831
Pressurized Irrigation Water	\$1,421,714	\$1,818,737
Storm Water	\$158,929	\$187,448
Sanitary Sewer	\$2,865,527	\$3,304,061
Solid Waste & Recycle	\$1,578,681	\$1,599,835
Total:	\$8,131,942	\$9,379,912

IMPACT FEES

Impact Fees are one-time funds that are earmarked for specific growth related capital projects for which they were collected. Their intended purpose is to mitigate the effects of new growth on existing infrastructure and its associated system capacity. Impact fee revenues (new home construction fees) are estimated across all the enterprise funds and based upon a projection of 225 new homes to be constructed in FY2025-2026. Currently, Santaquin City charges impact fees for culinary and pressurized irrigation water, sewer, storm drainage, public safety, transportation, and parks.

Once an impact fee is collected it can only be expended on projects outlined in each of the associated impact fee type's master plan, impact fee analysis, and impact fee facilities plan as required by Utah State Code 11-36a-301 & 11-36a-303. The use of impact fee funds are closely monitored and audited by the Office of the Utah State Auditor and an annual report of every impact fee dollar expended is required by Utah State Code 11-36a-601.

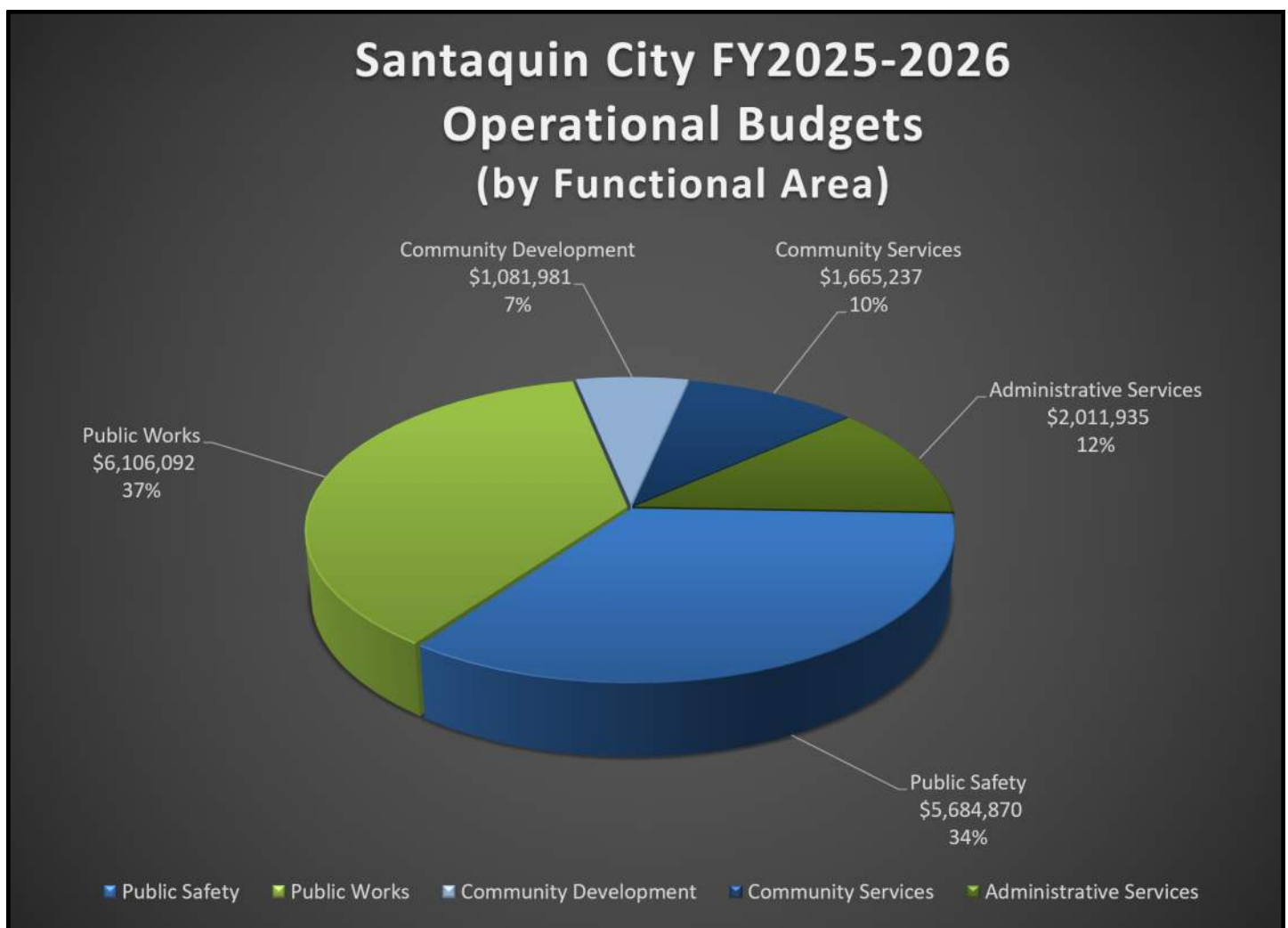
The timing of the projects as outlined in their respective Master Plans, Impact Fee Facilities Plans, and Impact Fee Analyses, are based upon actual impact fee receipts. This strategy ensures that fluctuations in the housing market will not affect the operational budgets outlined in the FY2025-2026 Budget. However, increases or decreases to the rate at which new housing is constructed may influence available funds and the timing of these projects.

Capital projects funded by Impact Fees for FY2025–2026 are detailed in the Capital Projects section on page 51.

EXPENSE SUMMARY

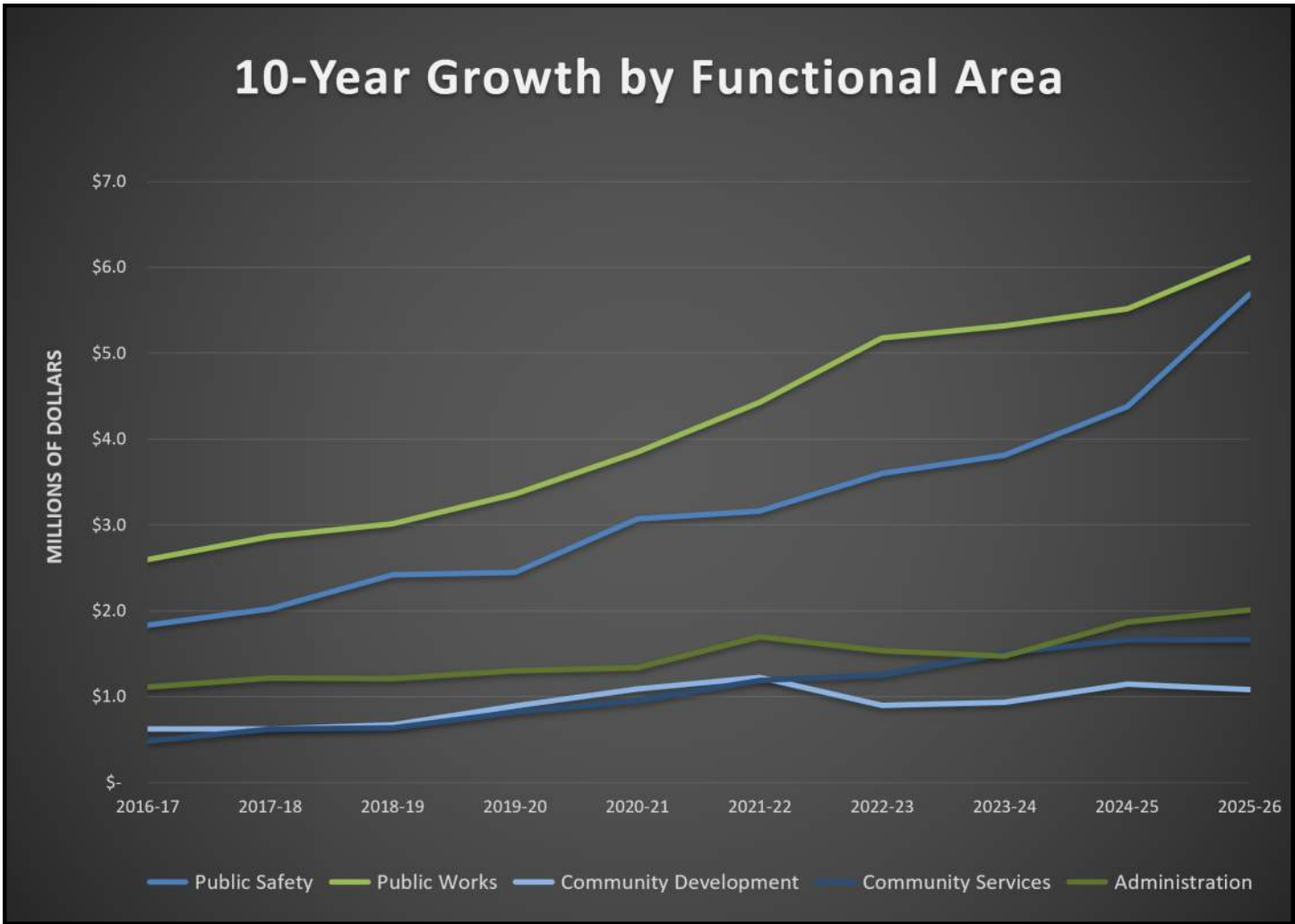
This section provides a summary presentation of the projected Fiscal Year 2025–2026 budgeted expenditures for Santaquin City through accompanying charts and graphs. The data presented reflects anticipated expenditures across the City's General Fund, Enterprise Funds, and Special Revenue Funds, organized by the City's designated Functional Areas.

As outlined beginning on page 5, Santaquin City's municipal operations are structured into five (5) primary Functional Areas: Administrative Services, Community Development, Community Services, Public Safety, and Public Works. As illustrated in the accompanying chart, the total operational expenditures for Fiscal Year 2025–2026 is \$16,550,115.

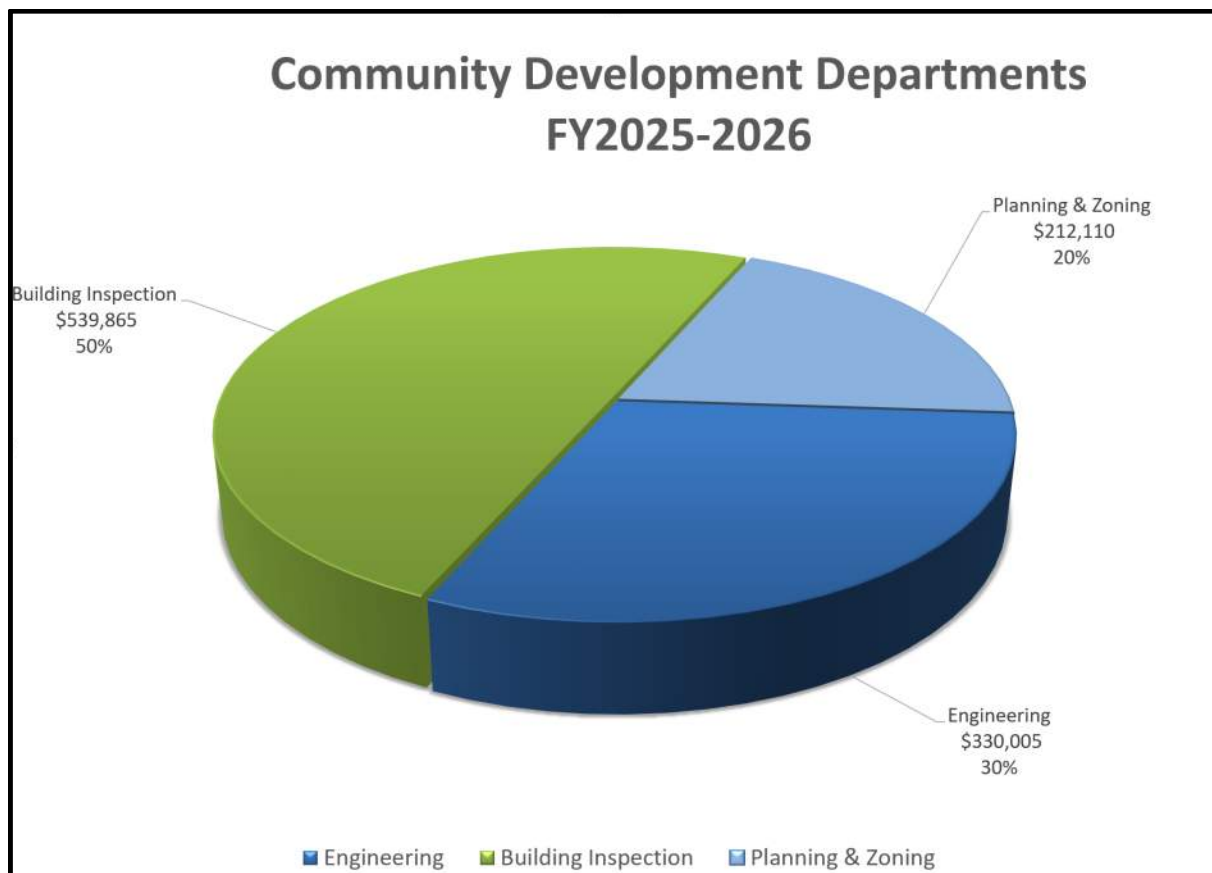
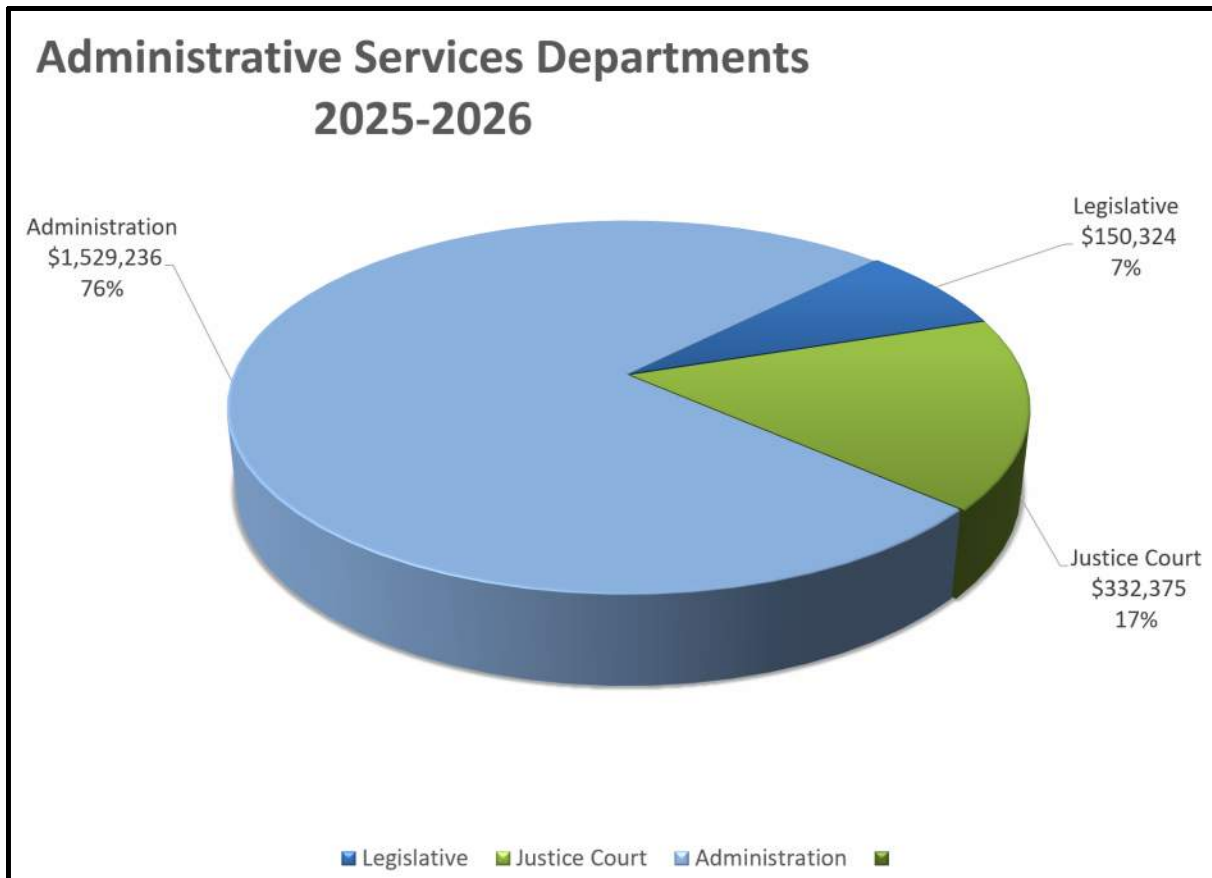


Note: Operational expenditures exclude capital expenditures, interfund transfers, and debt service obligations.

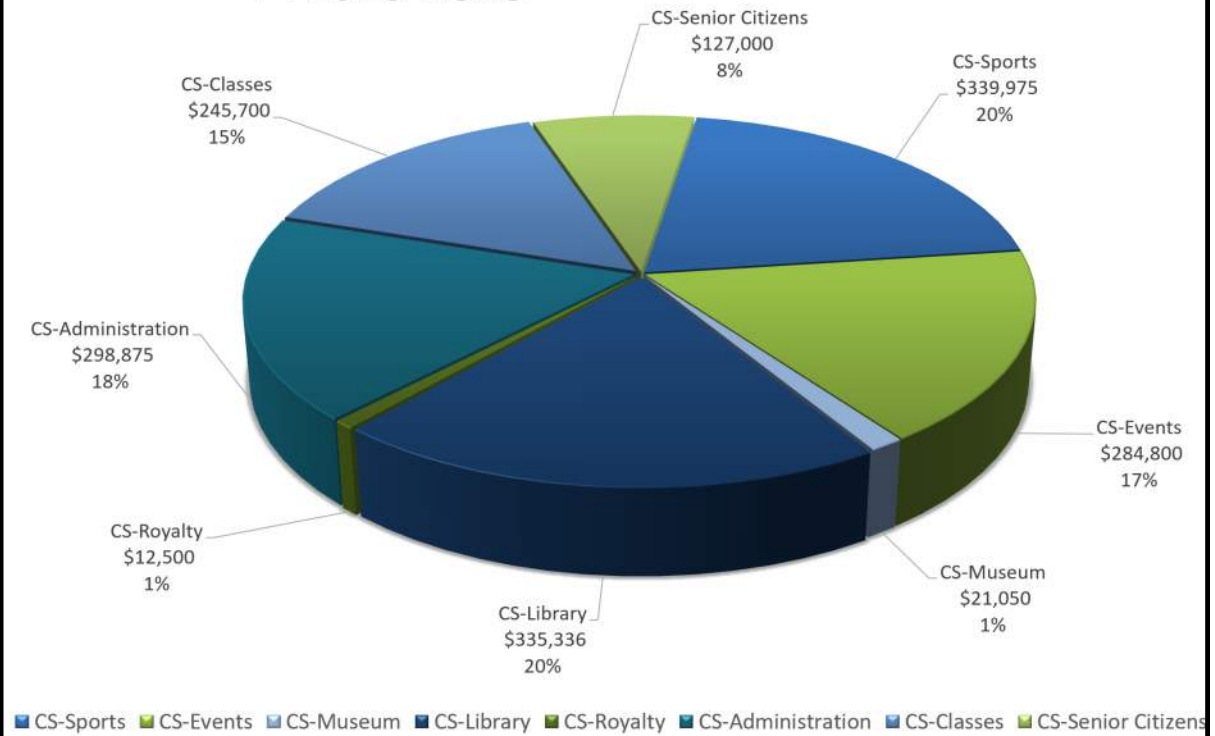
The graph below presents a budget summary illustrating the operational expenditure growth by Functional Area over the past ten (10) fiscal years. This historical overview highlights trends in Santaquin City’s allocation of resources across key municipal service areas, reflecting changes in operational priorities and community needs over time.



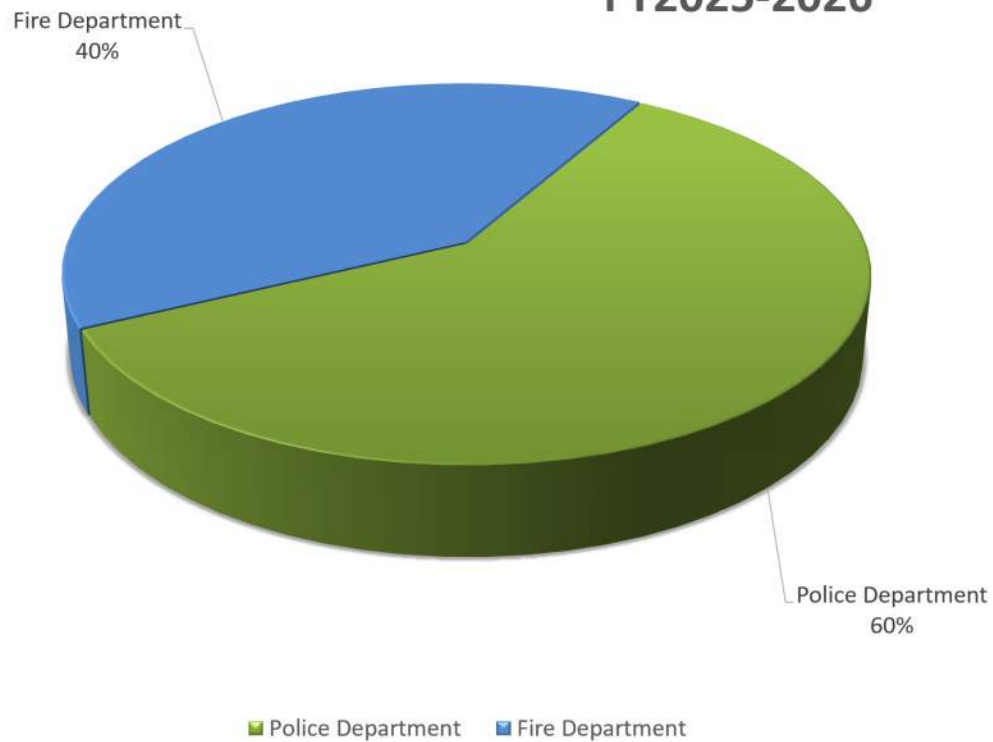
The following charts summarize the FY2025–2026 budget by functional area, outlining departmental allocations.



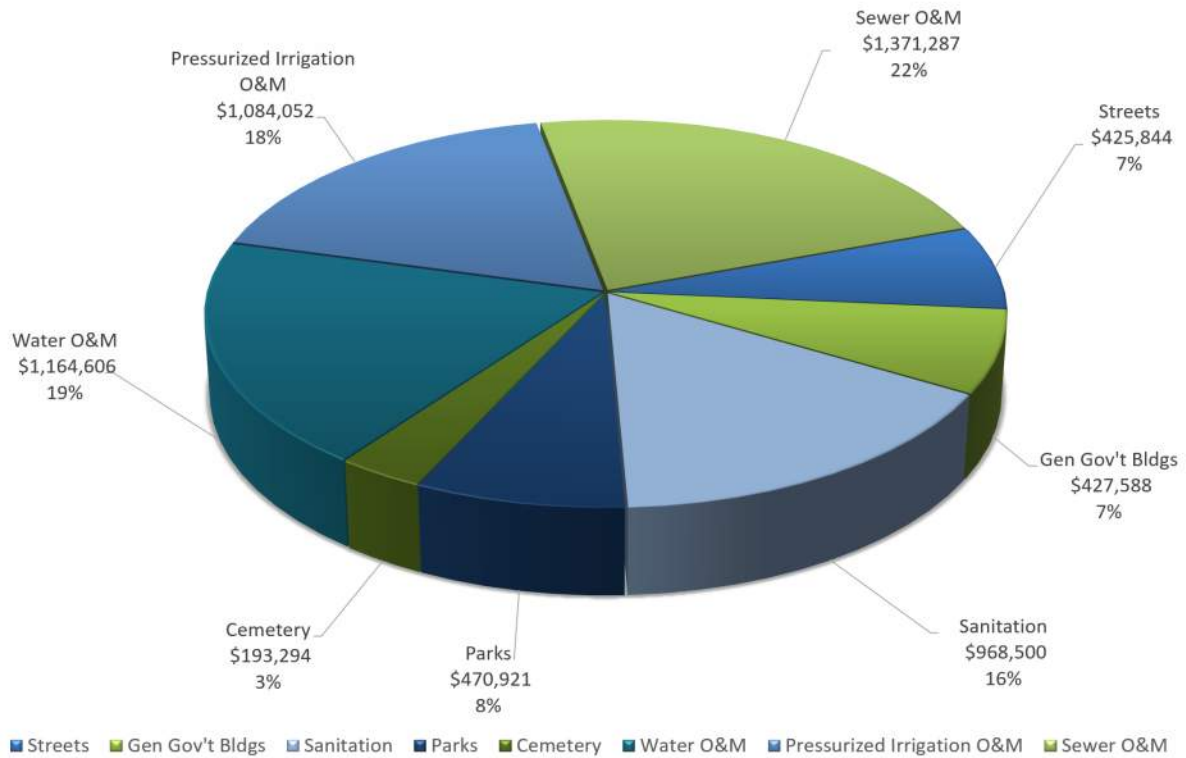
Community Services Departments FY2025-2026



Public Safety Departments FY2025-2026



Public Works Departments FY2025-2026



PERSONNEL & NEW POSITIONS

PERSONNEL

The employees of Santaquin City are recognized as the organization's most valuable asset. Ensuring a competitive, market-based compensation structure remains a top priority of the City Council, with the goal of attracting, retaining, and rewarding qualified, high-performing personnel.

To that end, the Fiscal Year 2025–2026 budget includes provisions for both a cost-of-living Adjustment (COLA) of 4.6%. Annual COLA adjustments are informed by the Consumer Price Index (CPI) for the preceding calendar year. While the CPI for 2022 reached 8% due to widespread national economic pressures, budget constraints in FY2023–2024 prevented the City from fully funding that increase and a 4% COLA was budgeted.

The CPI for calendar year 2023 was 4.1%, and in response, the FY2024–2025 budget included a 5% COLA to continue progress toward full alignment with inflationary impacts. With the CPI averaging 2.9% in calendar year 2024, the FY2025–2026 budget includes a 4.6% COLA, reflecting a continued effort to catch up from prior underfunded years. Beginning in FY 2025–2026, COLA increases that have been traditionally been implemented in January will be processed in October. Santaquin City will continue to review market conditions and remains committed to ensuring employee wages stay competitive.

In addition to COLA adjustments, the budget includes provisions for merit-based increases of up to 1.5%, contingent upon performance evaluations. These increases serve to recognize and incentivize high levels of performance, service and dedication.

Santaquin City also conducts periodic salary studies to ensure compensation remains competitive within the regional labor market. In the prior fiscal year, targeted market adjustments were made for high-demand positions, including Police Officers, Fire/EMS personnel, and Engineers. For FY2025–2026, the City has budgeted for market adjustments for three additional positions identified through ongoing compensation analysis.

City management remains committed to monitoring trends in the labor market and making appropriate adjustments to support employee retention and recruitment efforts, thereby ensuring the continued delivery of high-quality services to the Santaquin community.

The FY2025–2026 municipal budget demonstrates the City's continued commitment to investing in its workforce through the preservation of a competitive and stable employee benefits package. Health and dental insurance coverage will be maintained at levels consistent with the previous fiscal year, providing continuity and support for City employees and their families. As part of this effort, the City anticipates a 13% increase in health insurance premiums and a 6% increase in dental premiums. However, life and vision insurance premiums will remain unchanged.

The budget also reflects updates to employee retirement contributions in accordance with the Utah Retirement Systems (URS). URS recalculates contribution rates annually to ensure adequate funding for both current and future retirees. For FY2025–2026, a modest decreases in Tier I contribution rates has been budgeted, while there is a minimal increases to Tier II contribution rates, applicable to employees in that tier, and will be passed on to the employee as required by URS regulations.

NEW POSITIONS

In response to increasing service demands and the continued growth of the community, Santaquin City has identified the need to enhance operational capacity and improve service delivery across key departments. As part of the Fiscal Year 2025–2026 budget, the following new personnel positions have been proposed:

Full-Time

- **Police Officer** - In response to Santaquin's continued residential and commercial growth, the Police Department has proposed the addition of one full-time Police Officer. This position will help ensure the department maintains adequate staffing levels to provide timely and effective public safety services.
- **Fire Battalion Chief** - The Fire Department currently operates with one full-time Fire Chief and approximately 80 part-time personnel. To meet increasing administrative and supervisory demands, this budget includes funding for a full-time Battalion Chief. This position will provide vital leadership and operational support to enhance the department's effectiveness.
- **Parks & Grounds Maintenance Worker I (Full-Time Conversion)** - With over 216 acres of parks, trails, and open space currently maintained, and additional facilities planned in FY2025–2026—the Public Works Department is proposing the conversion of a part-time Parks and Grounds Maintenance Worker I position to full-time. This change will support the department's ability to manage expanded recreational infrastructure.
- **(2) Public Works Maintenance Operators (1 Full-time Conversion & 1 New)** - Due to continued citywide growth and the resulting strain on infrastructure and operations, the Public Works Department has proposed two additions: converting an existing long-term part-time Maintenance Operator to full-time and funding one new full-time Maintenance Operator position. These additions will strengthen the department's capacity to meet increasing service demands.
- **Public Works Administrative Assistant (Full-Time Conversion)** - With the expansion of City infrastructure, personnel, and evolving state regulatory requirements, the Public Works Department has identified the need for additional administrative support. This budget includes the conversion of the current part-time Administrative Assistant position to full-time, allowing for improved operational coordination and compliance tracking.

Part-Time

- **Additional Fire & EMS 24/7 Coverage** - As the City's population expands, the need for round-the-clock emergency services has become a top priority. The FY2024-2025 budget implemented the coverage. This year the Fire Department has proposed funding for two additional Fire shifts and one additional EMS shift. This investment will support 24-hour coverage, ensuring improved response times and an elevated level of emergency service for Santaquin residents.
- **Administrative Assistant** - The Administrative Services Department has requested additional administrative support to address the increasing volume and complexity of Human Resource responsibilities. These additional hours will improve the department's capacity to manage employee services, employee engagement, compliance, and onboarding processes.
- **Library Staffing/Additional Hours** - As Santaquin's population grows, so too does the demand for expanded library services and programming. The budget includes additional part-time hours for Library staff to support enhanced programming, outreach efforts, and public engagement opportunities.
- **Sports Program Assistant** - With consistent growth in participation across City recreation programs, the Recreation Department has proposed funding for a part-time Sports Program Assistant. This position will provide operational support for youth and adult recreational activities.

Seasonal

- **(4) Parks and Grounds Maintenance Workers** - With the continued expansion of recreational amenities, including new parks, trails, and other public facilities, the demand for seasonal maintenance support has significantly increased. To address this, the Public Works Department has proposed the addition of four (4) Seasonal Parks and Grounds Maintenance Worker positions. These positions will help ensure that Santaquin's growing inventory of outdoor spaces is maintained to a high standard, supporting safety, aesthetics, and usability throughout the peak maintenance season.

These additions reflect the City Council's commitment to proactive planning, strategic staffing, and ensuring the highest level of service to residents, businesses, and stakeholders. Each position has been evaluated based on current and projected workload demands, departmental needs, and alignment with the City's long-term goals.



CAPITAL PROJECTS

INTRODUCTION

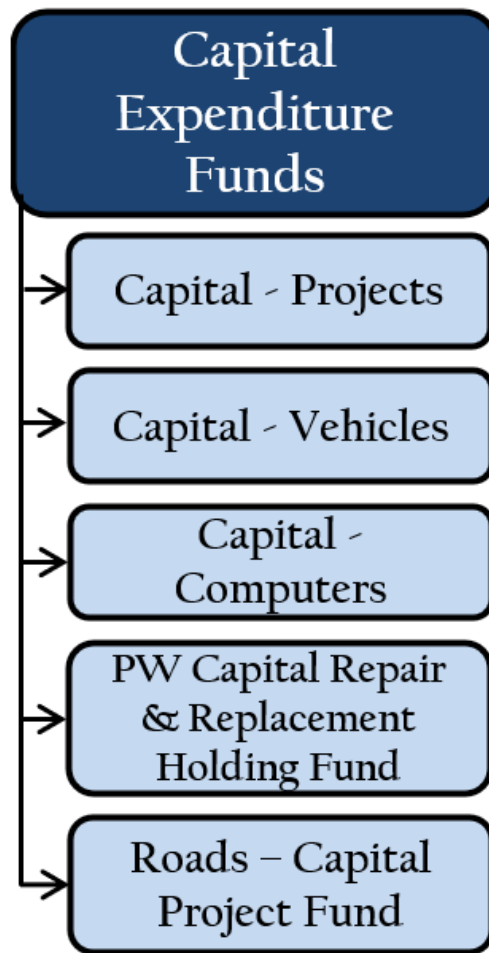
Capital Assets are defined as any city asset with:

- Value of \$5,000 or more

AND

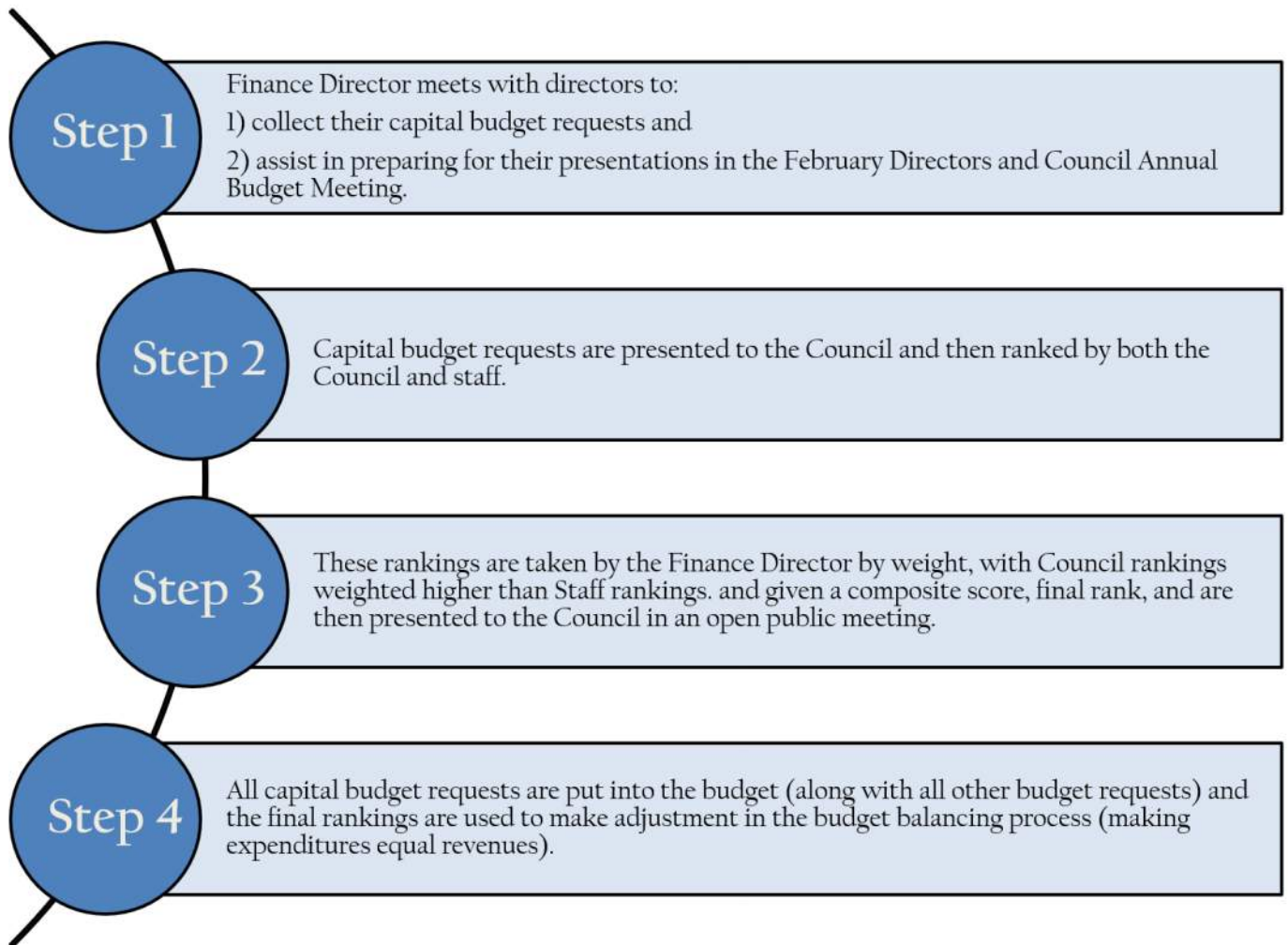
- Useful life of 5 years or more

The chart below illustrates the different types of capital expenditures made by the city. Not all capital expenditures are accounted for in the Capital Expenditure Funds; certain equipment, for example, when it does not quite fit into the fund categories shown below, may be accounted for in a department's operational fund where there are designated capital expenditure appropriation accounts.



PROCESS FOR FUNDING

The process of deciding how and what capital expenditures get funded is built right into the budget process and is illustrated in the figure below.



FUNDED CAPITAL PROJECTS

As outlined above, Capital Projects are defined as improvements or acquisitions exceeding \$5,000 in value with a useful life of at least five years. These may include road construction, bridges, buildings, land acquisitions, and other long-term infrastructure.

Santaquin City continues to strategically plan for such investments annually. The following list outlines proposed Capital Projects included in the FY2025–2026 Budget.

* indicates carry over projects from FY2024–2025

Automated Security Gate

This project will install an automated gate at the entrance of the Water Reclamation Facility (WRF) and Public Works Building to enhance site security and safeguard City infrastructure.

- FY2025–2026 Budget: \$25,000
- Funding Source: Water & Sewer Fund



SCADA System Upgrades (Recurring)

The citywide SCADA system supports the Public Works Department in monitoring, controlling, and collecting data for the Water, Sewer, and Pressurized Irrigation systems. This recurring project provides for the ongoing upgrade of critical equipment and software to ensure efficient, secure, and reliable system operations.

- FY2025–2026 Budget: \$30,000
- Funding Source: Water, Sewer & Pressurized Irrigation Enterprise Funds



Museum Fire Escape Installation*

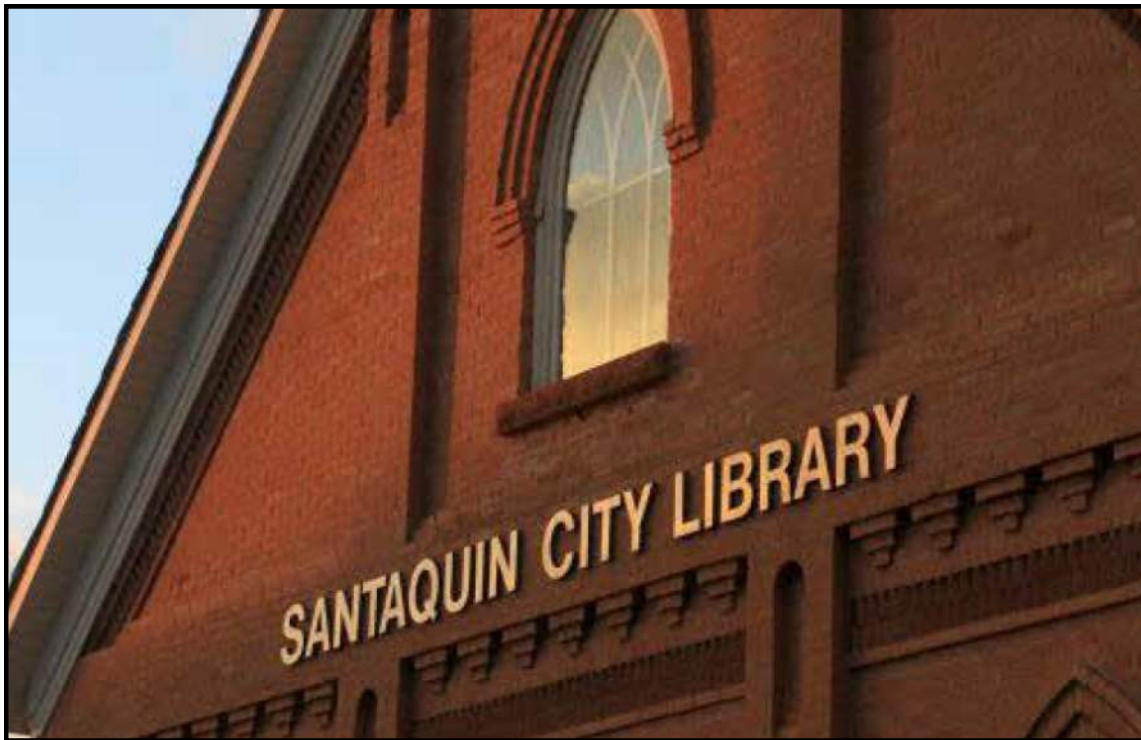
As the museum building ages, periodic safety and ADA improvements are essential. In FY2025–2026, a new fire escape will be installed to enhance emergency egress and ensure the safety of visitors and event attendees.

- FY2025–2026 Budget: \$35,000
- Funding Source: General Fund

Construction of New Library Wing at City Hall

When City Hall was originally constructed, the west wing was built as an unfinished shell space in anticipation of future needs, specifically to accommodate the eventual expansion of the City Library. Due to continued population growth and a significant increase in Library usage and participation in programs, it has become necessary to move forward with finishing this space to expand Library facilities. This expansion will provide much-needed room for public programming and improved services to meet the needs of the community.

- FY2025–2026 Budget: \$2.2M
- Funding Sources:
 - \$1.1M – Capital Project Reserves/General Fund
 - \$1.1M - Community Development & Renewal Agency (CDRA)



Installation of New Water Meters (Year 2 of 2)

In Fiscal Year 2024–2025, the Santaquin City Council approved \$350,000, phased over two years, to replace outdated culinary water meters with more efficient and accurate technology. This effort complements the recent replacement of a significant number of old, worn out pressurized irrigation meters and the installation of automated meter reading (AMR) equipment, funded by a State of Utah grant. The project will improve meter accuracy, enhance water management, and provide residents with real-time data on both culinary and irrigation water usage. It also supports long-term conservation efforts and positions the City to better plan for future water infrastructure needs.

- FY2025–2026 Budget: \$175,000
- Funding Sources: Water Fund

FUNDED CAPITAL PROJECTS - IMPACT FEE ELIGIBLE

Harvest View Park Walking Trail*

This project will construct a 10-foot-wide walking trail surrounding the Harvest View Park Sports Complex. Designed to enhance the park's overall amenities, the new trail will provide a safe and accessible space for walking, jogging, and other non-motorized activities. It will also support the City's ongoing efforts to promote health, wellness, and active lifestyles by expanding outdoor recreational opportunities for Santaquin residents of all ages.

- FY2025–2026 Budget: \$150,000
- Funding Source: Park Impact Fees



Prospector View Park / Trail Improvements*

Over the past two years, Prospector View Park has undergone significant development, including new trails, a trailhead, parking area, bike skills park, and bathroom facilities. This trail system is a key component of a broader citywide trail network that will eventually connect to city parks, future developments, and the regional Bonneville Shoreline Trail. Additional trail segments and improvements are planned for FY2025–2026.

- FY2025–2026 Budget: \$10,600
- Funding Source: Park Impact Fees



Summit Ridge Landscaping and Trail

Santaquin City will install landscaping and trail amenities within the Summit Ridge Development on City-owned property. This project aims to enhance community connectivity, improve trail access, and contribute to the overall beautification of the area in alignment with the City's long-term parks and trails goals.

FY2025-2026 Budget: \$100,000

Funding: Park Impact Fees

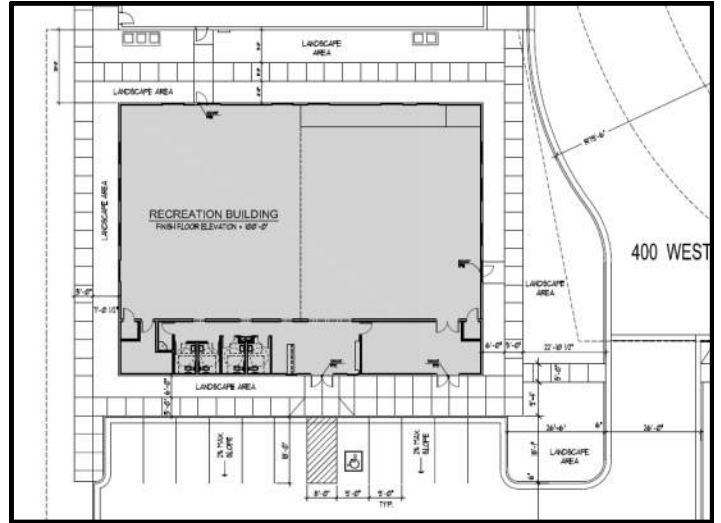


FY2025- 2026 Approved Budget

Recreation Facility Expansion – Phase I* & II

Due to increased participation in City recreation programs, such as cheer, tumbling, martial arts, and fitness classes, additional indoor space is needed. This project will construct a 7,500 sq. ft. open space facility adjacent to the existing recreation building, providing capacity for expanded programming and improved community access to recreational services.

- FY2025–2026 Budget: \$1,010,000
- Funding Source: Park Impact Fees



Cemetery Storage Building*

As Santaquin City's park, open space inventory and the cemetery continues to grow, so does the need for additional equipment to maintain these areas. To address the resulting storage limitations, the Public Works Department began construction of a 3600 sq.ft. steel-framed building near the cemetery. This facility will house parks and cemetery equipment and vehicles, improving operational efficiency and equipment longevity.

- FY2025–2026 Budget: \$116,100
- Funding Source: Park Impact Fees

City Center Park – Planning Phase*

The FY2025–2026 budget includes funding to support the initial planning for City Center Park, a future community park located adjacent to City Hall. Planned amenities, such as a splash pad and performance stage, will be developed in phases over the coming years. This year's funding will focus on the design and phased planning of the park.

- FY2025–2026 Budget: \$145,000
- Funding Source: Park Impact Fees



Cemetery Property Acquisition*

The current Santaquin City cemetery has only one phase remaining before reaching full capacity. In FY2023–2024, City officials approved using General Fund reserves to acquire property for a future cemetery. The General Fund will be reimbursed over the next four years using Park Impact Fees.

- FY2025–2026 Budget: \$330,000
- Funding Source: Park Impact Fees



WRF Upgrades*

With Santaquin City's continued growth, the Water Reclamation Facility (WRF) must expand its capacity to treat increasing volumes of wastewater. This project will outfit both existing and new components within and outside of the facility, enhancing capabilities in solids handling, treatment, processing, UV disinfection, additional holding capacity, and other critical functions across 17 treatment processes, along with other sewer system enhancements for additional system capacity.

- FY2025–2026 Budget: Estimated \$12.5M
- Funding Source:
 - \$9.5M - Sewer Impact Fees
 - \$3M - Sewer Revenue Bond

Culinary Well Study and Design*

Carried over from FY2024–2025, this project will complete the initial engineering study and design for a future culinary-grade well. This foundational work is essential to support long-term water supply needs as the city continues to grow.

- FY2024–2025 Budget: \$240,000
- Funding Source: Water Impact Fees

Land Acquisition – East Bench Debris Basin*

Following recent wildland fires that created “burned over” conditions along the eastern mountain range, debris basins are necessary to protect homes, businesses, and City infrastructure located below these drainages. This project provides funding for the acquisition of property needed to construct the newly designed debris basins.

- FY2025–2026 Budget: \$1,850,000
-
- Funding Source: Storm Drain Impact Fees

CAPITAL VEHICLES & EQUIPMENT

The FY2025–2026 Capital Vehicles & Equipment Budget allocates up to \$3.081M to support the City’s ongoing fleet management strategy. This funding will be used to replace aging vehicles, acquire new equipment necessary for operational efficiency, fulfill existing debt service obligations, and build reserves for future capital needs.

The following vehicles and equipment are scheduled for purchase in FY2025–2026:

* indicates carry over projects from FY2024-2025

CAPITAL VEHICLES

Police Vehicles - As part of the City’s vehicle rotation plan, the FY2025–2026 Capital Budget includes the replacement of four (4) police vehicles. The outgoing vehicles will be evaluated for continued use within other City departments as general fleet vehicles. Any units deemed no longer suitable for municipal use will be declared surplus property and sold in accordance with City policy.

- FY2025–2026 Budget: \$285,000
- Funding Source: General Fund

Fire Admin Truck - The proposed addition of fire administrative personnel in FY2025–2026 necessitates the purchase of one (1) new vehicle to support operational needs.

- FY2025–2026 Budget: \$60,000
- Funding Source: General Fund

Used Public Works Utility Truck - To support the proposed increase in Public Works staffing and enhance field operations, the FY2025–2026 budget includes the purchase of one (1) used specialized Public Works truck. This vehicle will be equipped with utility boxes to accommodate specialized tools and equipment, improving efficiency and response capability for field-based tasks.

- FY2025–2026 Budget: \$50,000
- Funding Source: Water, Sewer & Pressurized Irrigation Funds

10-Wheeled Dump Truck Used Bucket Truck - This specialized vehicle will support operations at the Water Reclamation Facility by assisting with the disposal of solids generated during the treatment process. Once solids have been processed, the vehicle will be used to haul the material off-site, improving efficiency and ensuring compliance with operational and environmental standards.

- FY2025–2026 Budget: \$150,000
- Funding Source: Sewer Fund

Vactor Truck - The FY2025–2026 budget includes the replacement of the City’s existing Vactor Truck, which is over 20 years old and is experiencing ongoing mechanical issues. The new specialized vehicle will serve as a vital asset to the Public Works Department, supporting a wide range of operations. This truck will be used for critical tasks such as cleaning out catch basins, removing leaves, debris, and other materials that may clog storm drains. It will also support trenching, cold-weather digging, and general debris removal. Additionally, the vehicle will be a key resource during emergency situations—such as flooding or hazardous spills—by enabling the rapid removal of water, mud, and other materials from affected areas.

- FY2025–2026 Budget: \$587,000
- Funding Source: Storm Drain Fund



CAPITAL VEHICLES - IMPACT FEE ELIGIBLE

Fire Ladder Truck*

Over the past decade, Santaquin has experienced substantial growth, including the construction of taller residential and commercial buildings, particularly along Main Street, that now exceed the operational reach of the City’s current fire apparatus. To maintain adequate fire suppression capabilities and enhance both firefighter and public safety, the City Council authorized the purchase of a Fire Ladder Truck.

Due to industry-standard production timelines, delivery of the apparatus was estimated at 2 to 3 years. The Fire Ladder Truck is currently in production and is expected to be completed and delivered during FY2025–2026.

- FY2025–2026 Budget: \$1,717,656
- Funding Sources:
 - \$1,297,656 – Public Safety Impact Fees
 - \$420,000 - Fire Department Reserves



CAPITAL EQUIPMENT

Dump Trailer - The Public Works/Parks Department has requested the purchase of a dump trailer to support the disposal of tree limbs, landscape debris, and other organic materials generated during routine maintenance. This equipment will enable staff to perform duties more effectively and efficiently, particularly given the widespread distribution of parks, trails, and open spaces throughout the city. The trailer will improve workflow, reduce transport time, and enhance overall service delivery in the field.

- FY2025–2026 Budget: \$12,000
- Funding Sources - General Fund

Top Dresser - As the City continues to expand its inventory of open space, including soccer fields, ball fields, and other recreational areas, the demand for regular turf maintenance has increased. To support healthy lawn conditions and ensure safe, playable surfaces, additional resources are needed for ongoing grass care, including the periodic application of topsoil. These efforts are particularly important given the growing use of these spaces by the City's recreational programs and community events.

- FY2025–2026 Budget: \$25,000
- Funding Sources - General Fund

Pressurized Irrigation Flushing Valves - Public Works is requesting the installation of four (4) flushing valves in city parks to support ongoing maintenance of the irrigation system. Because the system uses untreated water, sand and pipe scale can accumulate in the lines, often causing sprinkler heads to clog. The addition of these flushing valves will help clear debris from the system and improve overall irrigation performance throughout the City's park facilities.

FY2025–2026 Budget: \$20,000

Funding Sources - Pressurized Irrigation Fund

Trench Box - Public Works is requesting the purchase of a trench box to ensure employee safety during trenching operations for the construction and repair of utility mains. Owning this equipment will eliminate the need for repeated rentals, resulting in long-term cost savings and improved operational efficiency.

- FY2025–2026 Budget: \$25,000
- Funding Sources - Water & Sewer Funds

Fire Hoses - To ensure the new Fire Ladder Truck is fully operational upon delivery, it is necessary to equip it with the appropriate fire hoses. Outfitting the apparatus with the required equipment is essential for effective and efficient emergency response and is critical to maintaining firefighter readiness and ensuring the safety of Santaquin's residents during fire emergencies.

- FY2025–2026 Budget: \$150,000
- Funding Sources - General Fund/Reserves



CAPITAL ROADS

The FY2025-2026 Capital Roads Fund reflects funding of approximately \$4.5M in debt service payments, professional services and capital projects. Below are descriptions of the projects budgeted for FY2025-2026.

Main Street Widening - Year 2 of 2

This \$13,753,000 capital project will widen Main Street from 300 East to approximately 600 West, and includes installation of curb, gutter, sidewalk, street lighting, storm drainage, and underground utilities along the full corridor. This project is mostly grant funded, with some City matching funds and spans multiple fiscal years.

FY2025–2026 Budget: \$2,500,000

Funding Sources:

- Mountainland Association of Governments (MAG) Grant: \$2,000,000
- Utah Department of Transportation (UDOT): \$500,000
- City Matching Funds: 6.77%



Roads Maintenance Projects - Ongoing maintenance of existing roads is critical to ensuring their effectiveness, safety, and long-term durability. Proactive investment in road maintenance extends pavement life and reduces long-term repair costs. Road maintenance projects are prioritized based on current road condition assessments and the City's adopted Road Maintenance Plan and available funding.

- FY2025–2026 Budget: \$1,055,000
- Funding Sources: Class C Road Funds & County Public Transit Tax
- General Fund (Property Tax)



SUPPORTING ENTITIES

Santaquin City has three (3) municipal controlled supporting entities. A description of each entity along with their corresponding FY 2025-2026 budget are shown below.

COMMUNITY DEVELOPEMNT & RENEWAL AGENCY (CDRA)

Community Development and Renewal Agencies (CDRAs) were first established in Utah under the Utah Community Development Act of 1965. Today, they are governed by Title 17C of the Utah Code, which outlines the structure, authority, and responsibilities of these agencies.

The legislative body of a municipality, typically the city council, serves as the governing body of the CDRA. The agency is responsible for creating designated project areas, forming a planning commission, developing a general plan, entering into development contracts, and securing funding to support projects within the area.

Economic Development is defined as the promotion of public or private job creation or retention within the state or local community. This includes activities such as:

- Planning, design, development, and construction
- Rehabilitation and business relocation
- The provision of office, industrial, manufacturing, warehousing, distribution, parking, public, or other beneficial facilities

Community Development refers to a broad range of development activities within a community. These include the encouragement, promotion, or direct provision of development intended to enhance the community's physical, economic, or social environment.

One financial mechanism used by Community Development and Renewal Agencies (CDRAs) is tax increment financing (TIF). CDRA's support urban renewal, economic development, and community development using revenue generated from the tax increment, the increase in property tax revenues resulting from new development within a designated project area.

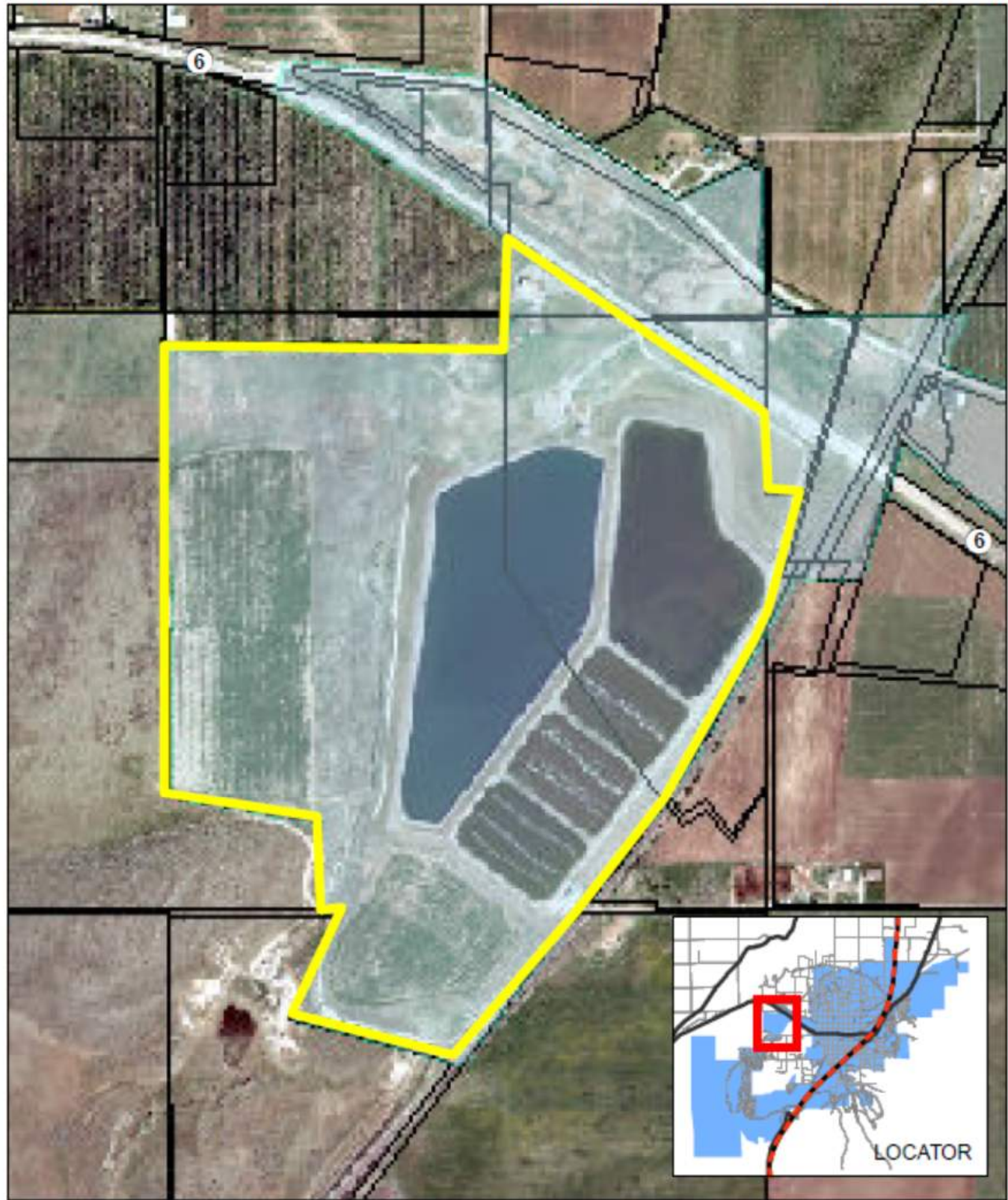
The tax increment is calculated by subtracting the base taxable value of a property (established at the time the project area is created) from the total property tax revenue generated after development. In effect, the assessed value of the property is "frozen" for the duration of the project. Taxing entities continue to collect taxes based on the base value, while any revenue generated above that amount, the increment, is allocated to the CDRA.

This incremental revenue serves as a critical funding source. It can be used directly or leveraged through bonding to finance up-front infrastructure improvements, thereby accelerating and sustaining positive development within the project areas.

Over the past three years, Santaquin City, through its Community Development and Renewal Agency (CDRA), has executed a fiscally strategic initiative to stimulate economic development, increase long-term property and sales tax revenues, and promote local job creation. This initiative involved the development of a 17-lot industrial subdivision within the West Fields Community Reinvestment Area, known as the Santaquin Peaks Industrial Park, as illustrated on page 49.

Utilizing a non-traditional, self-financing model, the City strategically leveraged property sales within the development to fully fund all necessary infrastructure improvements. As a result, the City delivered a significant public infrastructure project without incurring long-term debt or placing additional financial burdens on taxpayers. This model underscores Santaquin City's commitment to responsible capital planning, while positioning the Industrial Park as a long-term asset that will generate ongoing fiscal returns through expanded tax bases and commercial activity. The FY2025-2026 budget for the CDRA is outlined below.

Community Development and Renewal Agency of Santaquin City 2025-2026 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>				<u>\$ 2,551,109</u>			
<u>Revenues:</u>							
Interest Earned:				\$ 20,000			
Proceeds from Property Sales				\$ 685,000			
Transfers from Santaquin City 2025-26:				\$ -			
Total Revenues:				<u>\$ 705,000</u>			
Total Equity & Revenue				<u>\$ 3,256,110</u>			
<u>Expenditures:</u>							
Licensing & Registration				\$ 50			
Legal & Professional				\$ 7,000			
Project Area Plan Development & Engineering				\$ 15,000			
West CDRA - Subdivision Improvements				\$ 250,000			
West CDRA - Offsite Infrastructure				\$ -			
Bank Charges				\$ 100			
Transfer to City (Admin, Eng, Inspection Costs)				\$ 20,000			
Transfer to City (Capital Project - Library)				\$ 1,100,000			
Total Expenditures:				<u>\$ 1,392,150</u>			
<u>Estimated Ending Equity (Carry Over) Balance:</u>				<u>\$ 1,863,960</u>			
<i>*Note: Any unspent funds will carry over to the next FY as Equity</i>							
Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
<u>Revenues:</u>							
81-3610	Interest Earned	\$ 95,614	\$ 20,000	\$ 58,466	\$ 20,000	0.0%	\$ 0
81-3615	Proceeds from Property Sales	\$ 2,043,285	\$ 700,000	\$ 2,810,389	\$ 685,000	-2.1%	\$ (15,000)
81-3620	Misc. Income	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-3910	Transfers from City	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-3999	Contribution from Fund Balance	\$ -	\$ 970,000	\$ -	\$ 687,150	-29.2%	\$ (282,850)
Total Revenues:		\$ 2,138,899	\$ 1,690,000	\$ 2,868,855	\$ 1,392,150	-18%	\$ (297,850)
<u>Expenditures:</u>							
81-4410.451	Licensing & Registration	\$ 25	\$ 50	\$ -	\$ 50	0.0%	\$ -
81-4410.455	Legal & Professional	\$ 5,741	\$ 10,000	\$ 2,800	\$ 7,000	-30.0%	\$ (3,000)
81-4410.485	Project Area Plan Development & Engineering	\$ 7,800	\$ 25,000	\$ 17,972	\$ 15,000	-40.0%	\$ (10,000)
81-4410.490	West CDRA - Subdivision Improvements	\$ 2,055,207	\$ 1,634,850	\$ 851,037	\$ 250,000	-84.7%	\$ (1,384,850)
81-4410.495	West CDRA - Offsite Infrastructure	\$ 314,813	\$ -	\$ 489,320	\$ -	0.0%	\$ -
81-4410.611	Bank Charges	\$ 55	\$ 100	\$ 35	\$ 100	0.0%	\$ -
81-4410.810	Tranfer to City (Admin,Eng, Inspection Costs)	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
81-4410. 811 (NEW)	Transfer to City (Capital Projects-Library)	\$ -	\$ -	\$ -	\$ 1,100,000	100.0%	\$ 1,100,000
Total Expenses:		\$ 2,403,641	\$ 1,690,000	\$ 1,361,164	\$ 1,392,150	-18%	\$ (297,850)



LOCAL BUILDING AUTHORITY (LBA)

In FY2014–2015, Santaquin City began planning for a new Public Works Building on City-owned land near the Wastewater Reclamation Facility. To preserve general revenue capacity for future capital projects—such as a new City Hall—the City established the Local Building Authority (LBA) to finance the project through lease revenue bonds.

Under this structure, the City makes annual lease payments to the LBA, which are used to service the bond debt. This approach maintains fiscal flexibility while supporting critical infrastructure investment. The table below presents the FY2025–2026 LBA budget, showing both lease payments from the City and related debt service.

Santaquin Local Building Authority 2025-2026 Budget							
Carry Over Reserve Balance from Prior Year (Equity):					<u>\$ 2,985.97</u>		
<u>Revenues:</u>							
Budgeted Transfers from Santaquin City 2025-26:					\$ 190,900		
Total Revenues:					<u>\$ 190,900</u>		
Total Equity & Revenue					<u>\$ 193,886</u>		
<u>Expenditures:</u>							
Licensing & Registration					\$ 78		
Zions Bank Trustee Fees (Annual)					\$ 2,750		
Santaquin City Public Works Building Debt Service					\$ 188,071		
Total Expenditures:					<u>\$ 190,900</u>		
Estimated Ending Equity (Carry Over) Balance:					<u>\$ 2,986</u>		
<i>*Note: Any unspent funds will carry over to the next FY as Equity</i>							
Account Number Description		Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% of Year	Projected Budget (2025-2026)	%Chg.	\$ Chg.
<u>Revenues:</u>							
82-3610	Interest Earned	\$ 1,029	\$ -	\$ 789	\$ -	0.0%	\$ -
82-3910	Transfers from City	\$ 187,778	\$ 189,549	\$ 34,966	\$ 190,900	0.7%	\$ 1,351
82-3920	Contribution from Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Revenues:		\$ 188,806	\$ 189,549	\$ 35,755	\$ 190,900	1%	\$ 1,351
<u>Expenditures:</u>							
82-4410.451	Licensing & Registration	\$ 35	\$ 35	\$ -	\$ 78	124.3%	\$ 43
82-4410.611	Bank Charges	\$ 2,250	\$ 2,750	\$ 2,020	\$ 2,750	0.0%	\$ -
82-4410.810	Debt Service - Principal	\$ 114,000	\$ 119,000	\$ -	\$ 125,271	5.3%	\$ 6,271
82-4410.820	Debt Service - Interest	\$ 71,528	\$ 67,764	\$ 32,966	\$ 62,800	-7.3%	\$ (4,964)
82-4410.900	Contribution to Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Expenses:		\$ 187,813	\$ 189,549	\$ 34,986	\$ 190,900	1%	\$ 1,351
NET REVENUE OVER EXPENDITURES		\$ 994	\$ -	\$ 769	\$ 0		

SANTAQUIN CITY WATER DISTRICT (SWD)

The Santaquin Water District (SWD) was created to acquire and hold irrigation water shares as they became available through private market transactions. Holding these water assets under the SWD, rather than directly under the City, provides increased financial and operational flexibility, particularly in navigating regulatory constraints applicable to municipal ownership. Presently, the SWD holds approximately 50% of the City's total irrigation water shares.

Since its inception, the City has utilized water from SWD owned shares and has recognized the corresponding Water Share Assessments within the City's internal financial records. To formalize and enhance fiscal accountability, beginning in Fiscal Year 2018-2019, the City began issuing direct budgeted payments to the SWD for its share of irrigation water usage.

These inter-entity payments are now part of the City's annual budget process and reflect a structured transfer of funds from municipal operations to the SWD. The SWD then applies these revenues toward its annual assessments. This practice ensures full transparency in fund usage, and aligns with best practices in municipal fund management.

Santaquin Special Service District (Water) 2025-2026 Budget						
Carry Over Reserve Balance from Prior Year (Equity):					<u>\$ 11,474</u>	
<u>Revenues:</u>						
Budgeted Transfers from Santaquin City 2025-26:					\$ 51,000	
					<u>\$ 51,000</u>	
Total Revenues:					<u>\$ 62,474</u>	
<u>Expenditures:</u>						
Water Assessment Fees					\$ 52,850	
Licensing & Registration					\$ 50	
Bank Charges					\$ 100	
Total Expenditures:					<u>\$ 53,000</u>	
<u>Estimated Ending Equity (Carry Over) Balance:*</u>					<u>\$ 9,474</u>	
<i>*Note: Any unspent funds will carry over to the next FY as Equity</i>						
Account Number Description		Actuals (2023-2024)	Revised Budget (2024-2025)	Actual (2024-2025) 75% of Year	Projected Budget (2025-2026)	%Chg. \$ Chg.
<u>Revenues:</u>						
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0.0% \$ -
83-3910	Transfers from City	\$ 41,340	\$ 48,200	\$ 48,180	\$ 51,000	15.9% \$ 7,000
83-3999	Contribution from Fund Balance	\$ -	\$ 2,080	\$ -	\$ 2,000	85.2% \$ 920
Total Revenues:		\$ 41,340	\$ 50,280	\$ 48,180	\$ 53,000	17.6% \$ 7,920
<u>Expenditures:</u>						
83-4410.450	Expenditures	\$ 42,265	\$ 50,145	\$ 48,180	\$ 52,850	17.6% \$ 7,905
83-4410.451	Licensing & Registration	\$ 25	\$ 35	\$ -	\$ 50	42.8% \$ 15
83-4410.611	Bank Charges	\$ 40	\$ 100	\$ -	\$ 100	0.0% \$ -
Total Expenses:		\$ 42,330	\$ 50,280	\$ 48,180	\$ 53,000	17.6% \$ 7,920
NET REVENUE OVER EXPENDITURES		\$ (990)	\$ -	\$ -	\$ 0	

APPENDIX

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
<u>TAXES</u>							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$1,694,939	\$1,732,440	\$1,745,252	\$1,982,262	14.4%	\$ 249,822
10-31-200	PRIOR YEAR PROPERTY TAXES	\$50,009	\$45,000	\$49,429	\$55,000	22.2%	\$ 10,000
10-31-300	SALES AND USE TAXES	\$3,314,232	\$3,309,473	\$2,666,595	\$3,704,500	11.9%	\$ 395,027
10-31-350	MASS TRANS-UTA	\$298,809	\$300,650	\$240,250	\$325,000	8.1%	\$ 24,350
10-31-351	MASS TRANS-UTA (PASS THRU)	\$6,707	\$7,000	\$6,340	\$8,500	21.4%	\$ 1,500
10-31-400	MUNICIPAL TAX	\$14,779	\$10,000	\$10,453	\$20,000	100.0%	\$ 10,000
10-31-410	ELECTRICITY FRANCHISE TAX	\$397,789	\$401,965	\$391,107	\$483,000	20.2%	\$ 81,035
10-31-420	TELECOMMUNICATION FRANCHISE TAX	\$34,437	\$33,000	\$27,646	\$36,500	10.6%	\$ 3,500
10-31-430	NATURAL GAS FRANCHISE TAX	\$288,195	\$290,000	\$134,180	\$256,000	-11.7%	\$ (34,000)
10-31-440	CABLE TV FRANCHISE TAX	\$8,328	\$10,500	\$6,114	\$8,500	-19.0%	\$ (2,000)
10-31-500	MOTOR VEHICLE	\$117,397	\$100,000	\$100,391	\$145,000	45.0%	\$ 45,000
10-31-900	PENALTY & INT ON DELINQ TAXES	\$1,396	\$1,000	\$940	\$1,500	50.0%	\$ 500
TOTAL TAXES		\$6,227,018	\$6,241,028	\$5,378,695	\$7,025,762	12.6%	\$ 784,734
<u>LICENSES AND PERMITS</u>							
10-32-100	BUSINESS LICENSES AND PERMITS	\$6,275	\$6,200	\$6,425	\$6,500	4.8%	\$ 300
10-32-120	EXCAVATION PERMITS	\$0	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
10-32-210	BUILDING PERMITS	\$1,143,365	\$1,450,000	\$1,092,987	\$1,027,500	-29.1%	\$ (422,500)
10-32-220	PLANNING & ZONING FEES	\$56,105	\$50,000	-\$21,044	\$50,000	0.0%	\$ -
10-32-250	ANIMAL LICENSES	\$940	\$1,000	\$355	\$1,000	0.0%	\$ -
TOTAL LICENSES AND PERMITS		\$1,206,686	\$1,512,200	\$1,078,723	\$1,085,000	-28.3%	\$ (427,200)
<u>INTERGOVERNMENTAL REVENUE</u>							
10-33-100	GRANT REVENUE	\$0	\$0	\$30,098	\$20,000	100.0%	\$ 20,000
10-33-420	POLICE-CCJJ BRYNE GRANT	\$4,000	\$3,500	\$4,471	\$4,500	28.6%	\$ 1,000
10-33-560	CLASS C 'ROAD FUND ALLOTMENT'	\$890,278	\$0	\$0	\$0	0.0%	\$ -
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$16,991	\$16,500	\$19,536	\$19,500	18.2%	\$ 3,000
TOTAL INTERGOVERNMENTAL REVENUE		\$911,269	\$20,000	\$54,105	\$44,000	120.0%	\$ 24,000
<u>CHARGES FOR SERVICES</u>							
10-34-240	MISC INSPECTION FEES	\$3,600	\$3,500	\$999	\$1,200	-65.7%	\$ (2,300)
10-34-241	METER RESUBMISSION FEES	\$1,350	\$500	\$1,200	\$1,500	200.0%	\$ 1,000
10-34-245	4% INSPECTION FEE	\$32,532	\$300,000	\$0	\$40,000	-86.7%	\$ (260,000)
10-34-246	PASSPORT FEES (NEW)	\$0	\$0	\$0	\$11,000	100.0%	\$ 11,000
10-34-260	D.U.I./SEAT BELT OVERTIME	\$13,915	\$14,000	\$9,263	\$15,000	7.1%	\$ 1,000
10-34-430	GARBAGE COLLECTION CHARGES	\$1,099,503	\$1,210,289	\$915,615	\$1,302,491	7.6%	\$ 92,202
10-34-430-01	GARBAGE - LANDFILL CREDIT	-\$3,405	-\$3,500	-\$2,121	-\$3,500	0.0%	\$ -
10-34-431	RECYCLING COLLECTIONS CHARGES	\$239,589	\$265,800	\$209,020	\$297,344	11.9%	\$ 31,544
10-34-775 (NEW)	BUILDING RENTAL	\$0	\$0	\$0	\$40,000	100.0%	\$ 40,000
10-34-780	PARK RENTAL	\$0	\$0	\$0	\$5,500	100.0%	\$ 5,500
10-34-785	ARENA RENTAL	\$0	\$0	\$0	\$0	0.0%	\$ -
10-34-800	GENOLA INTERLOCAL - POLICE SERVICE CONTRACT	\$165,318	\$172,864	\$129,648	\$195,509	13.1%	\$ 22,645
10-34-801	GENOLA INTERLOCAL - VICTIMS ADVOCATE	\$1,566	\$1,566	\$1,175	\$3,388	116.3%	\$ 1,822
10-34-803	GENOLA INTERLOCAL - COURT	\$10,786	\$10,787	\$8,089	\$34,500	219.8%	\$ 23,713
10-34-805	GENOLA COURT AGREEMENT	\$6,377	\$6,377	\$4,783	\$0	-100.0%	\$ (6,377)
10-34-809	GOSHEN INTERLOCAL - COURT	\$3,206	\$5,500	\$3,669	\$5,039	-8.4%	\$ (461)
10-34-810	SALE OF CEMETERY LOTS	\$59,331	\$40,000	\$47,738	\$65,000	62.5%	\$ 25,000
10-34-830	BURIAL FEES	\$33,600	\$30,000	\$27,400	\$35,000	16.7%	\$ 5,000
10-34-901	LANDFILL MISC CHARGES	\$15,760	\$10,000	\$50,435	\$20,000	100.0%	\$ 10,000
TOTAL CHARGES FOR SERVICES		\$1,683,029	\$2,067,683	\$1,406,913	\$2,068,971	0.1%	\$ 1,288
<u>FINES AND FORFEITURES</u>							
10-35-110	COURT FINES	\$230,779	\$235,000	\$184,978	\$240,000	2.1%	\$ 5,000
10-35-115	PROSECUTOR SPLIT	\$3,989	\$3,000	\$1,809	\$3,000	0.0%	\$ -
TOTAL FINES AND FORFEITURES		\$234,768	\$238,000	\$186,787	\$243,000	2.1%	\$ 5,000
<u>INTEREST</u>							
10-38-100	INTEREST EARNINGS	\$786,500	\$655,237	\$595,875	\$117,000	-82.1%	\$ (538,237)
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$1,954	\$1,000	\$1,394	\$2,000	100.0%	\$ 1,000
TOTAL INTEREST		\$788,454	\$656,237	\$597,268	\$119,000	-81.9%	\$ (537,237)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
MISCELLANEOUS REVENUE							
10-38-140	POLICE - TRAFFIC SCHOOL	\$3,805	\$4,000	\$3,364	\$4,000	0.0%	\$ -
10-38-400	SALE OF SURPLUS PROPERTY	\$13,572	\$5,000	\$7,400	\$5,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$12,510	\$15,000	\$10,883	\$15,000	0.0%	\$ -
10-38-905	PROPERTY RENTAL/LEASE INCOME	\$0	\$14,400	\$2,043	\$44,980	212.4%	\$ 30,580
10-38-910	POLICE - MISC REVENUE	\$9,789	\$5,000	\$4,150	\$5,000	0.0%	\$ -
10-38-920	POLICE - FINGERPRINTING	\$4,995	\$5,000	\$4,350	\$5,000	0.0%	\$ -
10-38-930	POLICE - DONATIONS	\$7,500	\$84,000	\$82,989	\$5,000	-94.0%	\$ (79,000)
10-38-940	POLICE - SHIRT SALES	\$3,470	\$3,500	\$4,962	\$3,500	0.0%	\$ -
10-38-945	POLICE - CONTRACTED SERVICES	\$0	\$5,000	\$0	\$5,000	0.0%	\$ -
10-38-960	INSURANCE REBATES	\$5,287	\$5,000	\$4,477	\$4,500	-10.0%	\$ (500)
TOTAL MISCELLANEOUS REVENUE		\$60,928	\$145,900	\$124,619	\$96,980	-33.5%	\$ (48,920)
CONTRIBUTIONS AND TRANSFERS							
10-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$77,312	\$0	\$0	-100.0%	\$ (77,312)
10-39-908 (NEW)	ADMIN OVERHEAD CHARGE - STORM DRAIN	\$0	\$0	\$0	\$37,400	100.0%	\$ 37,400
10-39-909	ADMIN OVERHEAD CHARGE - PI	\$300,000	\$325,000	\$243,750	\$394,000	21.2%	\$ 69,000
10-39-910	ADMIN OVERHEAD CHARGE - WTR	\$700,000	\$800,000	\$600,000	\$767,000	-4.1%	\$ (33,000)
10-39-911	ADMIN OVERHEAD CHARGE - SWR	\$700,000	\$800,000	\$600,000	\$838,000	4.8%	\$ 38,000
10-39-914	REPAYMENT OF TRANSPORATION IMPACT FEES	\$0	\$141,763	\$0	\$0	-100.0%	\$ (141,763)
10-39-916	ADMIN OVERHEARD CHARGE - CDRA	\$20,000	\$20,000	\$0	\$20,000	0.0%	\$ -
10-39-917	REPAYMENT CEMETERY PROP - PARK IMPACT FEES	\$0	\$330,000	\$0	\$330,000	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$1,720,000	\$2,494,075	\$1,443,750	\$2,386,400	-4.3%	\$ (107,675)
TOTAL FUND REVENUES		\$12,832,152	\$13,375,123	\$10,270,861	\$13,069,113	-2.3%	\$ (306,010)
EXPENDITURES:							
LEGISLATIVE							
10-41-120	SALARIES & WAGES (PART TIME)	\$49,160	\$49,408	\$35,989	\$52,315	5.9%	\$ 2,907
10-41-130	EMPLOYEE BENEFITS	\$4,264	\$4,565	\$3,228	\$4,919	7.7%	\$ 353
10-41-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$0	\$0	\$8,289	\$0	0.0%	\$ -
10-41-230	EDUCATION, TRAINING & TRAVEL	\$12,570	\$13,300	\$685	\$13,300	0.0%	\$ -
10-41-240	SUPPLIES	\$1,012	\$3,150	\$405	\$3,150	0.0%	\$ -
10-41-280	TELEPHONE	\$540	\$540	\$0	\$540	0.0%	\$ -
10-41-310	PROFESSIONAL & TECHINICAL	\$23,425	\$18,800	\$1,900	\$7,000	-62.8%	\$ (11,800)
10-41-330	DONATIONS	\$21,543	\$15,600	\$6,043	\$17,500	12.2%	\$ 1,900
10-41-610	OTHER SERVICES	\$6,745	\$13,900	\$5,414	\$12,500	-10.1%	\$ (1,400)
10-41-613	ELECTION	\$17,577	\$0	\$0	\$25,200	100.0%	\$ 25,200
10-41-615	SANTAQUIN CALENDAR	\$6,944	\$7,700	\$6,371	\$7,700	0.0%	\$ -
10-41-660	PHOTO CONTEST EXPENSE	\$1,005	\$1,100	\$769	\$1,200	9.1%	\$ 100
10-41-670	YOUTH CITY COUNCIL EXPENSE	\$2,581	\$5,000	\$994	\$5,000	0.0%	\$ -
TOTAL LEGISLATIVE		\$147,367	\$133,064	\$70,086	\$150,324	13.0%	\$ 17,260
COURT							
10-42-110	SALARIES AND WAGES	\$0	\$0	\$0	\$0	0.0%	\$ -
10-42-120	SALARIES & WAGES (PART TIME)	\$137,523	\$146,951	\$98,922	\$157,620	7.3%	\$ 10,669
10-42-130	EMPLOYEE BENEFITS	\$27,026	\$28,683	\$19,134	\$31,605	10.2%	\$ 2,922
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$0	\$250	\$0	\$250	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$621	\$3,200	\$1,021	\$2,500	-21.9%	\$ (700)
10-42-240	SUPPLIES	\$1,485	\$1,800	\$591	\$1,800	0.0%	\$ -
10-42-310	PROFESSIONAL & TECHNICAL	\$6,662	\$6,600	\$6,253	\$11,600	75.8%	\$ 5,000
10-42-332	LEGAL - PUBLIC DEFENDER	\$35,183	\$45,000	\$29,512	\$53,000	17.8%	\$ 8,000
10-42-610	STATE RESTITUTION	\$69,720	\$82,000	\$54,955	\$74,000	-9.8%	\$ (8,000)
10-42-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-42-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL COURT		\$278,220	\$314,484	\$210,389	\$332,375	5.7%	\$ 17,891

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
ADMINISTRATION							
10-43-110	SALARIES & WAGES	\$334,814	\$412,527	\$250,927	\$434,359	5.3%	\$ 21,833
10-43-120	SALARIES & WAGES (PART TIME)	\$14,658	\$20,383	\$14,086	\$54,064	165.2%	\$ 33,681
10-43-130	EMPLOYEE BENEFITS	\$162,947	\$206,029	\$123,668	\$223,069	8.3%	\$ 17,040
10-43-131	UNEMPLOYMENT EXPENSE	\$5	\$0	\$36	\$0	0.0%	\$ -
10-43-140	OVERTIME	\$230	\$500	\$516	\$750	50.0%	\$ 250
10-43-145	VEHICLE ALLOWANCE	\$15,639	\$16,800	\$11,755	\$16,800	0.0%	\$ -
10-43-210	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	\$17,495	\$19,500	\$24,708	\$28,000	43.6%	\$ 8,500
10-43-220	NOTICES,ORDINANCES,PUBLICATION	\$516	\$1,000	\$191	\$1,000	0.0%	\$ -
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$10,981	\$16,000	\$9,440	\$18,400	15.0%	\$ 2,400
10-43-240	SUPPLIES	\$14,551	\$16,000	\$14,623	\$22,294	39.3%	\$ 6,294
10-43-250	EQUIPMENT MAINTENANCE	\$852	\$3,000	\$1,724	\$3,000	0.0%	\$ -
10-43-260	FUEL	\$1,586	\$3,000	\$1,731	\$3,000	0.0%	\$ -
10-43-280	TELEPHONE	\$2,149	\$2,700	\$1,558	\$2,700	0.0%	\$ -
10-43-310	PROFESSIONAL & TECHNICAL	\$13,939	\$16,727	\$11,025	\$17,000	1.6%	\$ 273
10-43-311	ACCOUNTING & AUDITING	\$27,900	\$28,600	\$28,600	\$29,300	2.4%	\$ 700
10-43-331	LEGAL	\$382,469	\$370,000	\$287,294	\$385,000	4.1%	\$ 15,000
10-43-480	EMPLOYEE RECOGNITIONS	\$9,088	\$11,000	\$5,082	\$12,000	9.1%	\$ 1,000
10-43-482	TEAM APPRECIATION & RECOGNITION PRGM	\$2,098	\$9,600	\$5,258	\$11,000	14.6%	\$ 1,400
10-43-483	EMPLOYEE ENGAGEMENT	\$14,326	\$18,500	\$12,269	\$19,500	5.4%	\$ 1,000
10-43-501	BANK AND SERVICE CHARGES	\$3,884	\$4,000	\$2,837	\$4,000	0.0%	\$ -
10-43-510	INSURANCE AND BONDS	\$8,045	\$235,800	\$210,658	\$240,000	1.8%	\$ 4,200
10-43-610	OTHER SERVICES	\$9,040	\$4,000	\$2,535	\$4,000	0.0%	\$ -
10-43-740	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL ADMINISTRATION		\$1,047,213	\$1,415,666	\$1,020,521	\$1,529,236	8.0%	\$ 113,570
ENGINEERING DEPT							
10-48-110	SALARIES & WAGES	\$137,371	\$195,480	\$112,753	\$214,821	9.9%	\$ 19,341
10-48-120	SALARIES & WAGES (PT)	\$10,377	\$6,673	\$4,722	\$0	-100.0%	\$ (6,673)
10-48-130	EMPLOYEE BENEFITS	\$69,009	\$86,600	\$41,836	\$91,558	5.7%	\$ 4,959
10-48-140	OVERTIME	\$0	\$0	\$0	\$0	0.0%	\$ -
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$985	\$800	\$0	\$800	0.0%	\$ -
10-48-230	EDUCATION, TRAINING & TRAVEL	\$5,304	\$8,350	\$2,328	\$6,825	-18.3%	\$ (1,525)
10-48-240	SUPPLIES	\$1,057	\$2,800	\$2,829	\$2,000	-28.6%	\$ (800)
10-48-250	EQUIPMENT MAINTENANCE	\$488	\$1,500	\$25	\$1,500	0.0%	\$ -
10-48-260	FUEL	\$1,020	\$1,800	\$517	\$1,800	0.0%	\$ -
10-48-280	TELEPHONE	\$2,595	\$2,700	\$1,495	\$2,700	0.0%	\$ -
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$10,459	\$8,000	\$2,531	\$8,000	0.0%	\$ -
10-48-730	CAPTIAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-48-740	CAPTIAL EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$238,665	\$314,703	\$169,036	\$330,005	4.9%	\$ 15,302
GENERAL GOVERNMENT BUILDINGS							
10-51-110	SALARIES & WAGES	\$27,388	\$33,687	\$30,843	\$84,027	149.4%	\$ 50,340
10-51-120	PART TIME SALARIES AND WAGES	\$31,120	\$83,992	\$46,883	\$82,250	-2.1%	\$ (1,742)
10-51-130	EMPLOYEE BENEFITS	\$18,689	\$27,659	\$18,199	\$54,812	98.2%	\$ 27,153
10-51-200	CONTRACT LABOR	\$0	\$3,000	\$1,891	\$3,000	0.0%	\$ -
10-51-240	SUPPLIES	\$10,279	\$11,000	\$12,693	\$14,500	31.8%	\$ 3,500
10-51-270	UTILITIES	\$113,912	\$98,000	\$60,210	\$100,000	2.0%	\$ 2,000
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$49,898	\$71,000	\$61,476	\$80,000	12.7%	\$ 9,000
10-51-480	CHRISTMAS LIGHTS	\$30,735	\$25,000	\$24,275	\$9,000	-64.0%	\$ (16,000)
10-51-730	CAPITAL PROJECTS	\$6,164	\$0	\$0	\$0	0.0%	\$ -
10-51-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$288,205	\$353,338	\$256,469	\$427,588	21.0%	\$ 74,251

Santaquin City

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Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
POLICE							
10-54-110	SALARIES & WAGES	\$1,341,024	\$1,401,252	\$984,305	\$1,622,259	15.8%	\$ 221,006
10-54-120	SALARIES & WAGES (PART TIME)	\$17,036	\$22,769	\$18,197	\$43,769	92.2%	\$ 21,000
10-54-130	EMPLOYEE BENEFITS	\$825,202	\$936,481	\$570,088	\$1,062,091	13.4%	\$ 125,610
10-54-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-54-140	OVERTIME	\$84,852	\$78,000	\$80,050	\$90,000	15.4%	\$ 12,000
10-54-145	SURVIVING SPOUSE BENEFIT PROGRAM	\$1,600	\$21,700	\$11,681	\$3,200	-85.3%	\$ (18,500)
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$976	\$8,400	\$715	\$3,000	-64.3%	\$ (5,400)
10-54-230	EDUCATION, TRAINING & TRAVEL	\$9,274	\$16,500	\$10,394	\$15,000	-9.1%	\$ (1,500)
10-54-240	SUPPLIES	\$35,011	\$35,000	\$34,908	\$40,000	14.3%	\$ 5,000
10-54-250	EQUIPMENT MAINTENANCE	\$19,357	\$20,000	\$16,196	\$35,000	75.0%	\$ 15,000
10-54-260	FUEL	\$57,454	\$65,000	\$39,809	\$57,000	-12.3%	\$ (8,000)
10-54-280	TELEPHONE	\$7,739	\$9,500	\$5,620	\$8,900	-6.3%	\$ (600)
10-54-311	PROFESSIONAL & TECHNICAL	\$33,789	\$29,500	\$20,831	\$55,000	86.4%	\$ 25,500
10-54-320	LIQUOR CONTROL	\$16,256	\$16,572	\$4,198	\$26,500	59.9%	\$ 9,928
10-54-330	CRIMES TASK FORCE	\$3,939	\$7,300	\$7,267	\$7,500	2.7%	\$ 200
10-54-340	CENTRAL DISPATCH FEES	\$109,746	\$152,000	\$84,639	\$205,000	34.9%	\$ 53,000
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$10,077	\$27,000	\$26,481	\$45,000	66.7%	\$ 18,000
10-54-700	TRAFFIC SCHOOL	\$0	\$500	\$0	\$9,000	1700.0%	\$ 8,500
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$4,500	\$3,500	\$4,524	\$4,500	28.6%	\$ 1,000
10-54-704	FINGERPRINTING	\$1,413	\$1,400	\$1,053	\$1,500	7.1%	\$ 100
10-54-705	EQUIPMENT ROTATION PROGRAM	\$11,000	\$8,000	\$12,072	\$19,000	137.5%	\$ 11,000
10-54-706	K-9 EXPENDITURES	\$3,188	\$5,000	\$1,570	\$3,000	-40.0%	\$ (2,000)
10-54-707	USE OF DONATED FUNDS	\$0	\$84,000	\$36,485	\$28,000	-66.7%	\$ (56,000)
10-54-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$4,769	\$0	\$1,133	\$0	0.0%	\$ -
TOTAL POLICE		\$2,598,200	\$2,949,375	\$1,972,219	\$3,384,219	14.7%	\$ 434,844
STREETS							
10-60-110	SALARIES & WAGES	\$151,686	\$165,801	\$116,955	\$112,382	-32.2%	\$ (53,419)
10-60-120	SALARIES & WAGES (PART TIME)	\$24,546	\$23,158	\$13,656	\$14,942	-35.5%	\$ (8,215)
10-60-130	EMPLOYEE BENEFITS	\$88,189	\$106,870	\$70,782	\$70,220	-34.3%	\$ (36,650)
10-60-140	OVERTIME	\$1,071	\$2,000	\$1,363	\$2,000	0.0%	\$ -
10-60-210	BOOKS, SUBSCRIPT, MEMBER	\$0	\$0	\$0	\$0	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$2,626	\$3,500	\$1,575	\$4,000	14.3%	\$ 500
10-60-240	SUPPLIES	\$49,264	\$54,000	\$35,971	\$57,000	5.6%	\$ 3,000
10-60-250	EQUIPMENT MAINTENANCE	\$23,586	\$20,000	\$19,606	\$23,000	15.0%	\$ 3,000
10-60-260	FUEL	\$12,611	\$17,000	\$7,517	\$17,000	0.0%	\$ -
10-60-270	UTILITIES - STREET LIGHTS	\$68,902	\$75,000	\$48,851	\$75,000	0.0%	\$ -
10-60-280	TELEPHONE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-60-350	SAFETY - PPE	\$1,775	\$1,800	\$1,027	\$1,800	0.0%	\$ -
10-60-351	MASS TRANS (PASS THRU)	\$6,707	\$7,000	\$6,340	\$8,500	21.4%	\$ 1,500
10-60-360	EQUIPMENT RENTAL	\$2,495	\$5,000	\$3,246	\$5,000	0.0%	\$ -
10-60-485	STREET LIGHTS REPAIR & REPLACE	\$3,522	\$10,000	\$1,295	\$10,000	0.0%	\$ -
10-60-490	STREETS SIGNS REPAIR & REPLACE	\$531	\$7,000	\$569	\$7,000	0.0%	\$ -
10-60-495	SIDEWALKS REPAIR & REPLACE	\$10,007	\$15,000	\$14,931	\$18,000	20.0%	\$ 3,000
10-60-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-60-740	CAPITAL-VEHICLE & EQUIPMENT	\$924	\$0	\$0	\$0	0.0%	\$ -
TOTAL STREETS		\$448,442	\$513,128	\$343,684	\$425,844	-17.0%	\$ (87,284)
SANITATION							
10-62-240	SUPPLIES	\$1,252	\$1,000	\$3,322	\$9,000	800.0%	\$ 8,000
10-62-311	WASTE PICKUP CHARGES	\$646,403	\$720,000	\$472,297	\$704,000	-2.2%	\$ (16,000)
10-62-312	RECYCLING PICKUP CHARGES	\$235,339	\$235,500	\$149,940	\$248,500	5.5%	\$ 13,000
10-62-610	LANDFILL CLEAN-UP	\$6,024	\$6,000	\$3,528	\$7,000	16.7%	\$ 1,000
10-62-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-62-740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL SANITATION		\$889,019	\$962,500	\$629,087	\$968,500	0.6%	\$ 6,000

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BUILDING INSPECTION							
10-68-110	SALARIES & WAGES	\$284,928	\$299,123	\$214,301	\$322,022	7.7%	\$ 22,899
10-68-120	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$0	0.0%	\$ -
10-68-130	EMPLOYEE BENEFITS	\$159,610	\$169,718	\$120,590	\$179,293	5.6%	\$ 9,575
10-68-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-68-140	OVERTIME	\$31	\$250	\$34	\$250	0.0%	\$ -
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$2,403	\$2,300	\$669	\$2,300	0.0%	\$ -
10-68-230	EDUCATION, TRAVEL & TRAINING	\$1,966	\$9,400	\$1,770	\$5,500	-41.5%	\$ (3,900)
10-68-240	SUPPLIES	\$1,411	\$7,500	\$2,443	\$5,700	-24.0%	\$ (1,800)
10-68-250	EQUIPMENT MAINT	\$3,411	\$3,300	\$2,992	\$5,300	60.6%	\$ 2,000
10-68-260	FUEL	\$3,394	\$4,000	\$2,181	\$4,000	0.0%	\$ -
10-68-280	TELEPHONE	\$3,284	\$3,500	\$1,677	\$3,500	0.0%	\$ -
10-68-310	PROFESSIONAL & TECHNICAL	\$0	\$5,000	\$0	\$5,000	0.0%	\$ -
10-68-320	BUILDING PERMIT STATE FEES	\$5,613	\$10,000	\$982	\$7,000	-30.0%	\$ (3,000)
10-68-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-68-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL BUILDING INSPECTION		\$466,051	\$514,091	\$347,640	\$539,865	5.0%	\$ 25,774
PARKS							
10-70-110	SALARIES & WAGES	\$82,367	\$119,676	\$81,881	\$123,916	3.5%	\$ 4,240
10-70-120	SALARIES & WAGES (PART TIME)	\$67,638	\$58,090	\$41,445	\$102,238	76.0%	\$ 44,148
10-70-130	EMPLOYEE BENEFITS	\$53,952	\$92,391	\$44,862	\$78,587	-14.9%	\$ (13,804)
10-70-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$35	\$0	0.0%	\$ -
10-70-140	OVERTIME	\$3,051	\$4,000	\$2,014	\$3,000	-25.0%	\$ (1,000)
10-70-220	NOTICES, ORDINANCES & PUBLICATIONS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-70-230	EDUCATION, TRAINING & TRAVEL	\$3,779	\$4,800	\$3,932	\$5,800	20.8%	\$ 1,000
10-70-250	EQUIPMENT MAINTENANCE	\$14,489	\$16,900	\$11,545	\$17,000	0.6%	\$ 100
10-70-260	FUEL	\$12,511	\$13,000	\$7,208	\$13,000	0.0%	\$ -
10-70-270	UTILITIES	\$31,086	\$30,000	\$23,404	\$30,000	0.0%	\$ -
10-70-280	TELEPHONE	\$180	\$1,080	\$203	\$1,080	0.0%	\$ -
10-70-300	PARKS GROUNDS MAINTENANCE & SUPPLIES	\$61,488	\$70,000	\$64,681	\$75,000	7.1%	\$ 5,000
10-70-305	ARBORIST/TREES/LANDSCAPING	\$1,308	\$5,000	\$777	\$5,000	0.0%	\$ -
10-70-310	BALLFIELD MAINTENANCE	\$5,083	\$10,000	\$6,002	\$10,000	0.0%	\$ -
10-70-311	ARENA MAINTENANCE	\$4,767	\$2,500	\$2,330	\$2,500	0.0%	\$ -
10-70-350	SAFETY - PPE	\$1,503	\$1,800	\$977	\$1,800	0.0%	\$ -
10-70-360	EQUIPMENT RENTAL	\$0	\$2,000	\$0	\$2,000	0.0%	\$ -
10-70-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$3,480	\$0	\$0	\$0	0.0%	\$ -
TOTAL PARKS		\$346,682	\$431,237	\$291,295	\$470,921	9.2%	\$ 39,683
CEMETERY							
10-77-110	SALARIES & WAGES	\$82,995	\$104,421	\$70,679	\$72,679	-30.4%	\$ (31,741)
10-77-120	SALARIES & WAGES (PART TIME)	\$35,320	\$48,523	\$27,471	\$43,200	-11.0%	\$ (5,323)
10-77-130	EMPLOYEE BENEFITS	\$43,634	\$68,803	\$39,083	\$44,334	-35.6%	\$ (24,468)
10-77-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$35	\$0	0.0%	\$ -
10-77-140	OVERTIME	\$2,516	\$3,500	\$1,638	\$2,500	-28.6%	\$ (1,000)
10-77-230	EDUCATION, TRAVEL & TRAINING	\$400	\$1,000	\$0	\$1,000	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$1,700	\$3,000	\$802	\$3,000	0.0%	\$ -
10-77-260	FUEL	\$10,790	\$8,500	\$5,850	\$8,500	0.0%	\$ -
10-77-280	TELEPHONE	\$450	\$1,080	\$203	\$1,080	0.0%	\$ -
10-77-300	CEMETERY GROUNDS MAINTENANCE	\$17,255	\$8,000	\$9,353	\$11,000	37.5%	\$ 3,000
10-77-620	MONUMENT REPAIRS	\$350	\$6,000	\$199	\$6,000	0.0%	\$ -
10-77-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-77-740	CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CEMETERY		\$195,411	\$252,826	\$155,313	\$193,294	-23.5%	\$ (59,533)

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PLANNING & ZONING							
10-78-110	SALARIES & WAGES	\$133,496	\$181,825	\$125,994	\$114,226	-37.2%	\$ (67,598)
10-78-120	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$0	0.0%	\$ -
10-78-130	EMPLOYEE BENEFITS	\$79,159	\$115,476	\$67,771	\$58,454	-49.4%	\$ (57,022)
10-78-140	OVERTIME	\$31	\$0	\$34	\$0	0.0%	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$1,433	\$2,100	\$415	\$2,100	0.0%	\$ -
10-78-220	NOTICE, ORDINANCES & PUBLICATIONS	\$0	\$300	\$0	\$300	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$8,251	\$9,950	\$3,174	\$9,950	0.0%	\$ -
10-78-240	SUPPLIES	\$765	\$1,000	\$533	\$1,000	0.0%	\$ -
10-78-250	EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-78-260	FUEL	\$0	\$0	\$0	\$0	0.0%	\$ -
10-78-280	TELEPHONE	\$1,035	\$1,080	\$810	\$1,080	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$1,925	\$5,000	\$0	\$25,000	400.0%	\$ 20,000
10-78-320	GENERAL PLAN UPDATE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-78-330	ACTIVE TRANSPORTATION PLAN	\$43	\$0	\$0	\$0	0.0%	\$ -
10-78-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL PLANNING & ZONING		\$226,139	\$316,731	\$198,731	\$212,110	-33.0%	\$ (104,620)
DEBT SERVICE							
10-89-810	DEBT SERVICE - 2020 SALES TAX BOND - PRINCIPLE	\$270,000	\$280,000	\$0	\$290,000	3.6%	\$ 10,000
10-89-820	DEBT SERVICE - 2020 SALES TAX BOND - INTEREST	\$143,330	\$132,530	\$64,555	\$121,330	-8.5%	\$ (11,200)
10-89-830	DEBT SERVICE FEES	\$3,000	\$3,000	\$2,000	\$3,000	0.0%	\$ -
10-89-840	RE-PAYMENT TO PI FUND - PRINCIPLE	\$174,572	\$176,317	\$176,317	\$178,080	1.0%	\$ 1,763
10-89-841	RE-PAYMENT TO PI FUND - INTEREST	\$36,330	\$34,584	\$34,584	\$32,821	-5.1%	\$ (1,763)
10-89-850	REIMBURSEMENT - SR COMMERCIAL DEVELOPMENT	\$0	\$45,000	\$0	\$45,000	0.0%	\$ -
TOTAL DEBT SERVICE		\$627,231	\$671,431	\$277,456	\$670,231	-0.2%	\$ (1,200)
TRANSFERS							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$330,000	\$0	\$330,000	0.0%	\$ -
10-90-200	TRANSFER TO CS-SPORTS FUND	\$53,000	\$40,000	\$30,000	\$69,500	73.8%	\$ 29,500
10-90-205	TRANSFER TO CS-ROYALTY FUND	\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
10-90-300	TRANSFER TO CS-MUSEUM FUND	\$15,200	\$15,200	\$11,400	\$16,200	6.6%	\$ 1,000
10-90-400	TRANSFER TO CS-LIBRARY FUND	\$80,500	\$82,300	\$61,725	\$113,200	37.5%	\$ 30,900
10-90-500	TRANSFER TO CS-SENIORS FUND	\$50,000	\$66,000	\$45,000	\$71,500	8.3%	\$ 5,500
10-90-510	TRANSFER TO CS-ADMINISTRATION FUND	\$207,300	\$225,000	\$172,500	\$286,000	27.1%	\$ 61,000
10-90-520	TRANSFER TO CS-CLASSES FUND	\$65,000	\$65,000	\$48,750	\$68,000	4.6%	\$ 3,000
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$195,000	\$190,000	\$97,500	\$180,000	-5.3%	\$ (10,000)
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$2,512,000	\$817,500	\$200,625	\$0	-100.0%	\$ (817,500)
10-90-700	TRANSFER TO CAPITAL VEH & EQUIP	\$338,000	\$756,000	\$297,000	\$391,000	-48.3%	\$ (365,000)
10-90-800	TRANSFER TO CS-EVENTS FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$772,850	\$922,700	\$761,800	\$1,376,000	49.1%	\$ 453,300
10-90-871	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$1,462,391	\$425,000	\$168,750	\$234,000	-44.9%	\$ (191,000)
10-90-882	TRANSFER TO TRANS IMPACT FEE FUND (LOAN)	\$141,763	\$0	\$0	\$0	0.0%	\$ -
10-90-884	TRANSFER TO LBA	\$187,778	\$189,549	\$34,966	\$190,900	0.7%	\$ 1,351
TOTAL TRANSFERS		\$6,189,082	\$4,232,549	\$2,011,241	\$3,434,600	-18.9%	\$ (797,949)
TOTAL FUND EXPENDITURES		\$13,985,927	\$13,375,123	\$7,953,167	\$13,069,113	-2.3%	\$ (306,010)
NET REVENUE OVER EXPENDITURES		-\$1,153,776	\$0	\$2,317,694	\$0	0.0%	\$ (0)

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CLASS C ROAD FUND							
REVENUES:							
<u>TAXES</u>							
11-33-110	PUBLIC TRANSPORTATION TAX	\$0	\$0	\$104,180	\$140,000	100.0%	\$ 140,000
TOTAL REVENUE		\$0	\$0	\$104,180	\$140,000		
<u>INTERGOVERNMENTAL REVENUE</u>							
11-33-120	CLASS C "ROAD FUND ALLOTMENT"	\$0	\$0	\$789,717	\$1,090,000	100.0%	\$ 1,090,000
TOTAL REVENUE		\$0	\$850,000	\$789,717	\$1,090,000	28.2%	\$ 240,000
TOTAL FUND REVENUES		\$0	\$850,000	\$893,897	\$1,230,000	44.7%	\$ 380,000
EXPENDITURES:							
<u>EXPENDITURES</u>							
11-40-100	TRANSFER TO CAPITAL ROADS	\$0	\$0	\$637,500	\$1,030,000	100.0%	\$ 1,030,000
11-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$200,000	100.0%	\$ 200,000
TOTAL EXPENDITURES		\$0	\$970,000	\$637,500	\$1,230,000	26.8%	\$ 260,000
TOTAL FUND EXPENDITURES		\$0	\$970,000	\$637,500	\$1,230,000	26.8%	\$ 260,000
NET REVENUE OVER EXPENDITURES		\$0	\$0	\$256,397	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
CAPITAL PROJECTS - CAPITAL FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
41-38-788	NRCS GRANT - 6 ADDITIONAL DEBRIS BASINS	\$367,106	\$400,000	\$58,447	\$400,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$367,106	\$400,000	\$58,447	\$400,000	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
41-39-100	TRANSFER FROM GENERAL FUND	\$2,312,000	\$817,500	\$200,625	\$0	-100.0%	\$ (817,500)
41-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$25,000	\$0	\$1,137,000	4448.0%	\$ 1,112,000
41-39-301	MISC PROCEEDS	\$94,731	\$152,000	\$189,016	\$0	-100.0%	\$ (152,000)
41-39-303	LOAN FROM PI FUND	\$270,000	\$0	\$0	\$0	0.0%	\$ -
41-39-304	GRANT PROCEEDS	\$800,000	\$650,000	\$338,800	\$0	-100.0%	\$ (650,000)
41-39-310	TRANSFER FROM SEWER FUND	\$0	\$12,500	\$0	\$0	-100.0%	\$ (12,500)
41-39-312	TRANSFER FROM PI IMPACT FEE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
41-39-313	TRANSFER FROM CULINARY IMPACT FEE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
41-39-319 (NEW)	TRANSFER FROM CDRA	\$0	\$0	\$0	\$1,100,000	100.0%	\$ 1,100,000
41-39-320	TRANSFER FROM WATER FUND	\$0	\$12,500	\$0	\$0	-100.0%	\$ (12,500)
41-39-321	TRANSFER FROM PW HOLDING FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
41-39-322	TRANSFER FROM STORM DRAINAGE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$3,676,731	\$1,669,500	\$728,442	\$2,237,000	34.0%	\$ 567,500
TOTAL FUND REVENUES		\$4,043,837	\$2,069,500	\$786,889	\$2,637,000	27.4%	\$ 567,500
EXPENDITURES:							
<u>EXPENDITURES</u>							
41-40-311	PROPERTY PURCHASE	\$1,303,117	\$0	\$2,900	\$0	0.0%	\$ -
41-40-700	PUBLIC WORKS BUILDING	\$0	\$25,000	\$0	\$0	-100.0%	\$ (25,000)
41-40-704	NEW CITY HALL - LIBRARY WING	\$1,028,366	\$177,000	\$102,371	\$2,200,000	1142.9%	\$ 2,023,000
41-40-704-002	NEW CITY HALL - ARCHITECTURAL SERVICES	\$17,562	\$0	\$0	\$0	0.0%	\$ -
41-40-704-003	NEW CITY HALL - FF&E	\$470,850	\$0	\$0	\$0	0.0%	\$ -
41-40-706	DEMOLITION OF OLD JR HIGH	\$450	\$428,250	\$313,414	\$0	-100.0%	\$ (428,250)
41-40-707	PUBLIC SAFETY BUILDING REMODEL	\$103,789	\$73,250	\$69,987	\$0	-100.0%	\$ (73,250)
41-40-755	ACCESS CONTROL PROJECT	\$0	\$30,000	\$825	\$0	-100.0%	\$ (30,000)
41-40-771	RODEO BUCKING CHUTES	\$0	\$72,000	\$0	\$0	-100.0%	\$ (72,000)
41-40-816-02	NRCS - 6 ADDITIONAL DEBRIS BASIN PROJECT	\$299,945	\$400,000	\$71,686	\$400,000	0.0%	\$ -
41-40-824	RELOCATION OF COUNTY LINE	\$0	\$2,000	\$0	\$2,000	0.0%	\$ -
41-40-829	PI METER UPGRADE PROEJCT	\$0	\$275,000	\$84,873	\$0	-100.0%	\$ (275,000)
41-40-830	MUSEUM IMPROVEMENTS	\$23,550	\$0	\$0	\$35,000	100.0%	\$ 35,000
41-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$550,000	\$0	\$0	-100.0%	\$ (550,000)
TOTAL EXPENDITURES		\$3,249,629	\$2,069,500	\$646,056	\$2,637,000	27.4%	\$ 567,500
TOTAL FUND EXPENDITURES		\$3,249,629	\$2,069,500	\$646,056	\$2,637,000	27.4%	\$ 567,500
NET REVENUE OVER EXPENDITURES		\$794,207	\$0	\$140,832	\$0	0.0%	\$ (0)

Santaquin City

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CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
42-38-100	INTEREST	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$0	\$0	\$0	\$0	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
42-39-100	TRANSFER FROM GENERAL FUND	\$338,000	\$756,000	\$297,000	\$391,000	-48.3%	\$ (365,000)
42-39-101	TRANSFER FROM PW CAPITAL HOLDING FUND	\$0	\$0	\$0	\$52,688	100.0%	\$ 52,688
42-39-102	TRANS FROM CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
42-39-103	TRANSFER FROM CULINARY WATER FUND	\$200,000	\$250,000	\$187,500	\$90,000	-64.0%	\$ (160,000)
42-39-104	TRANSFER FROM SEWER FUND	\$200,000	\$250,000	\$187,500	\$240,000	-4.0%	\$ (10,000)
42-39-105	TRANSFER FROM PRESSURIZED IRRIGATION FUND	\$100,000	\$115,000	\$86,250	\$40,000	-65.2%	\$ (75,000)
42-39-106	TRANSFER FROM FIRE DEPARTMENT FUND	\$0	\$0	\$0	\$420,000	100.0%	\$ 420,000
42-39-107 (NEW)	TRANSFER FROM STORM DRAIN FUND	\$0	\$0	\$0	\$374,354	100.0%	\$ 374,354
42-39-110	SALE OF SURPLUS VEHICLES	\$139,547	\$75,000	\$0	\$25,000	-66.7%	\$ (50,000)
42-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$504,000	100.0%	\$ 504,000
42-39-304	GRANT PROCEEDS	\$0	\$460,000	\$0	\$0	-100.0%	\$ (460,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$977,549	\$1,906,000	\$758,250	\$2,137,042	12.1%	\$ 231,042
TOTAL FUND REVENUES		\$977,549	\$1,906,000	\$758,250	\$2,137,042	12.1%	\$ 231,042
EXPENDITURES:							
<u>EXPENDITURES</u>							
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$52,495	\$0	\$0	\$0	0.0%	\$ -
42-41-058	VEHICLE PURCHASES	\$551,317	\$455,000	\$203,814	\$1,641,042	260.7%	\$ 1,186,042
42-41-060	EQUIPMENT PURCHASES	\$47,486	\$874,000	\$259,909	\$187,000	-78.6%	\$ (687,000)
42-41-061	FIRE SCBA & ACCESSORIES	\$25,102	\$26,161	\$26,161	\$0	-100.0%	\$ (26,161)
42-41-063	2021 (9) PIECE EQUIPMENT LEASE PMT	\$181,675	\$183,783	\$183,783	\$185,914	1.2%	\$ 2,132
42-41-064 (NEW)	2024 CATERPILLAR EXCAVATOR LEASE PMT	\$0	\$0	\$0	\$38,900	100.0%	\$ 38,900
42-41-065 (NEW)	FIRE VEHICLES & EQUIPMENT SET ASIDE	\$0	\$0	\$0	\$80,000	100.0%	\$ 80,000
42-48-200	DEBT SERVICE-INTEREST	\$10,566	\$5,393	\$5,392	\$2,157	-60.0%	\$ (3,236)
42-48-201	DEBT SERVICE - TRUSTEE FEES	\$0	\$1,664	\$0	\$2,029	21.9%	\$ 365
42-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$360,000	\$0	\$0	-100.0%	\$ (360,000)
TOTAL FUND EXPENDITURES		\$868,640	\$1,906,000	\$679,058	\$2,137,042	12.1%	\$ 231,042
TOTAL FUND EXPENDITURES		\$868,640	\$1,906,000	\$679,058	\$2,137,042	12.1%	\$ 231,042
NET REVENUE OVER EXPENDITURES		\$108,909	\$0	\$79,192	\$0	0.0%	\$ (0)

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COMPUTER TECHNOLOGY - CAPITAL FUND							
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
43-39-100	TRANS FROM GENERAL FUND	\$195,000	\$190,000	\$97,500	\$180,000	-5.3%	\$ (10,000)
43-39-110	TRANS FROM WATER FUND	\$75,000	\$90,000	\$67,500	\$120,000	33.3%	\$ 30,000
43-39-120	TRANS FROM SEWER FUND	\$75,000	\$90,000	\$67,500	\$120,000	33.3%	\$ 30,000
43-39-130	TRANS FROM PI FUND	\$75,000	\$75,000	\$56,250	\$90,000	20.0%	\$ 15,000
43-39-131	TRANS FROM CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
43-39-140	CONTRIBUTION FROM FUND BALANCE	\$0	\$20,400	\$0	\$0	-100.0%	\$ (20,400)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$420,000	\$465,400	\$288,750	\$510,000	9.6%	\$ 44,600
TOTAL FUND REVENUES		\$420,000	\$465,400	\$288,750	\$510,000	9.6%	\$ 44,600
EXPENDITURES:							
<u>EXPENDITURES</u>							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$49,728	\$59,500	\$31,478	\$55,000	-7.6%	\$ (4,500)
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$7,823	\$15,600	\$7,917	\$17,000	9.0%	\$ 1,400
43-40-114	SOCIAL MEDIA ARCHIVE SERVICE CONTRACT	\$5,990	\$6,500	\$6,589	\$8,000	23.1%	\$ 1,500
43-40-115	MUNICODE	\$11,880	\$11,500	\$12,402	\$12,500	8.7%	\$ 1,000
43-40-118	STAMPLI - AP OCR SOFTWARE	\$9,261	\$9,000	\$6,506	\$9,000	0.0%	\$ -
43-40-120	SECURITY CAMERA SOFTWARE & LICENSING	\$2,504	\$22,100	\$19,169	\$6,600	-70.1%	\$ (15,500)
43-40-121 (NEW)	FACILITY ACCESS CONTROL SOFTWARE & LICENSING	\$0	\$0	\$0	\$3,300	100.0%	\$ 3,300
43-40-200	DESKTOP ROTATION EXPENSE	\$3,900	\$9,000	\$4,322	\$10,700	18.9%	\$ 1,700
43-40-210	LAPTOP ROTATION EXPENSE	\$14,605	\$22,000	\$11,200	\$25,000	13.6%	\$ 3,000
43-40-220	SERVERS ROTATION EXPENSE	\$11,392	\$12,500	\$10,299	\$10,000	-20.0%	\$ (2,500)
43-40-230	MISC EQUIPMENT EXPENSE	\$12,666	\$25,000	\$17,185	\$65,000	160.0%	\$ 40,000
43-40-240	TELEPHONE & INTERNET	\$50,492	\$63,000	\$44,572	\$58,000	-7.9%	\$ (5,000)
43-40-300	COPIER CONTRACTS	\$19,028	\$18,900	\$10,963	\$18,900	0.0%	\$ -
43-40-400	PELORUS CONTRACT	\$12,870	\$13,200	\$10,000	\$13,700	3.8%	\$ 500
43-40-500	MISC SOFTWARE EXPENSE	\$64,653	\$86,000	\$49,650	\$108,800	26.5%	\$ 22,800
43-40-503	NEW EMPLOYEE TECHNOLOGY SETUP	\$0	\$5,000	\$0	\$5,000	0.0%	\$ -
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$14,700	\$14,700	\$14,700	\$14,700	0.0%	\$ -
43-40-507	MS OFFICE 365 LICENSES	\$22,438	\$27,000	\$992	\$27,000	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$2,467	\$2,500	\$2,467	\$2,500	0.0%	\$ -
43-40-613	FIRE DEPARTMENT SOFTWARE	\$17,626	\$20,400	\$18,782	\$19,300	-5.4%	\$ (1,100)
43-40-614	PUBLIC WORKS SOFTWARE	\$15,090	\$22,000	\$15,099	\$20,000	-9.1%	\$ (2,000)
43-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$349,113	\$465,400	\$294,292	\$510,000	9.6%	\$ 44,600
TOTAL FUND EXPENDITURES		\$349,113	\$465,400	\$294,292	\$510,000	9.6%	\$ 44,600
NET REVENUE OVER EXPENDITURES		\$70,887	\$0	-\$5,542	\$0	0.0%	\$ (0)

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PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
44-39-110	TRANSFERS FROM WATER FUND	\$106,224	\$125,800	\$94,350	\$285,360	126.8%	\$ 159,560
44-39-120	TRANSFERS FROM SEWER FUND	\$104,256	\$124,000	\$93,000	\$132,912	7.2%	\$ 8,912
44-39-130	TRANSFERS FROM PI FUND	\$96,312	\$99,200	\$74,400	\$105,120	6.0%	\$ 5,920
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$52,688	\$62,000	\$0	\$0	-100.0%	\$ (62,000)
44-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$790,000	\$0	\$0	-100.0%	\$ (790,000)
TOTAL ENTERPRISE REVENUE		\$359,480	\$1,201,000	\$261,750	\$523,392	-56.4%	\$ (677,608)
TOTAL FUND REVENUES		\$359,480	\$1,201,000	\$261,750	\$523,392	-56.4%	\$ (677,608)
EXPENDITURES:							
<u>EXPENDITURES</u>							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$52,688	100.0%	\$ 52,688
44-40-750	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
44-40-910	TRANSFERS TO GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
44-40-911	TRANSFERS TO WATER FUND	\$0	\$790,000	\$790,000	\$0	-100.0%	\$ (790,000)
44-40-912	TRANSFERS TO SEWER FUND	\$55,000	\$0	\$0	\$0	0.0%	\$ -
44-40-913	TRANSFERS TO PI FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
44-40-914	TRANSFERS TO STORM DRAINAGE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
44-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$411,000	\$0	\$470,704	14.5%	\$ 59,704
TOTAL EXPENDITURES		\$55,000	\$1,201,000	\$790,000	\$523,392	-56.4%	\$ (677,608)
TOTAL FUND EXPENDITURES		\$55,000	\$1,201,000	\$790,000	\$523,392	-56.4%	\$ (677,608)
NET REVENUE OVER EXPENDITURES		\$304,480	\$0	-\$528,250	\$0	0.0%	\$ (0)

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ROADS - CAPITAL PROJECT FUND							
REVENUES:							
<u>REVENUE</u>							
45-38-200	GRANT PROCEEDS	\$3,156,223	\$11,500,000	\$4,078,496	\$2,330,750	-79.7%	\$ (9,169,250)
45-38-202	REGIONAL TRANSPORTATION STUDIES	\$49,974	\$0	\$0	\$0	0.0%	\$ -
45-38-205	DEVELOPER PARTNERSHIP PROCEEDS	\$206,000	\$146,000	\$105,684	\$146,000	0.0%	\$ -
45-38-206	DEVELOPMENT ASPHALT REPAIR & PRESERVE	\$26,001	\$324,600	\$220,837	\$75,000	-76.9%	\$ (249,600)
45-38-207	EXCAVATION PERMIT FEE	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
45-38-211	UDOT PARTNERSHIP PROCEEDS	\$0	\$1,753,000	\$0	\$500,000	-71.5%	\$ (1,253,000)
TOTAL REVENUE		\$3,438,198	\$13,723,600	\$4,405,017	\$3,056,750		
<u>CONTRIBUTIONS AND TRANSFERS</u>							
45-39-100	TRANSFERS FROM GENERAL FUND	\$1,462,391	\$425,000	\$168,750	\$234,000	-44.9%	\$ (191,000)
45-39-105	TRANSFER FROM B & C ROAD FUND	\$0	\$850,000	\$637,500	\$1,030,000	21.2%	\$ 180,000
45-39-110	TRANSFERS FROM WATER FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
45-39-120	TRANSFERS FROM SEWER FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
45-39-141	TRANSFERS FROM TRANS IMPACT FEE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
45-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$560,000	\$0	\$0	-100.0%	\$ (560,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$1,662,391	\$2,035,000	\$956,250	\$1,464,000	-28.1%	\$ (571,000)
TOTAL FUND REVENUES		\$5,100,589	\$15,758,600	\$5,361,267	\$4,520,750	-71.3%	\$ (11,237,850)
EXPENDITURES:							
<u>EXPENDITURES</u>							
45-40-200	ROAD MAINTENANCE	\$302,667	\$1,172,841	\$1,250,922	\$1,055,000	-10.0%	\$ (117,841)
45-40-210	PROFESSIONAL SERVICES	\$108,724	\$130,000	\$83,333	\$155,000	19.2%	\$ 25,000
45-40-306	CP-MAIN STREET WIDENING	\$3,363,747	\$13,753,000	\$4,831,006	\$2,500,000	-81.8%	\$ (11,253,000)
45-40-881	2018 ROAD BOND PRINCIPAL	\$417,000	\$428,000	\$428,000	\$442,000	3.3%	\$ 14,000
45-40-882	2018 ROAD BOND INTEREST	\$86,391	\$74,759	\$74,759	\$61,156	-18.2%	\$ (13,603)
45-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$200,000	\$0	\$307,594	53.8%	\$ 107,594
TOTAL EXPENDITURES		\$4,278,528	\$15,758,600	\$6,668,020	\$4,520,750	-71.3%	\$ (11,237,850)
TOTAL FUND EXPENDITURES		\$4,278,528	\$15,758,600	\$6,668,020	\$4,520,750	-71.3%	\$ (11,237,850)
NET REVENUE OVER EXPENDITURES		\$822,061	\$0	-\$1,306,754	\$0	0.0%	\$ (0)

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STORM DRAINAGE - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
50-37-100	STORM DRAINAGE FEE REVENUE	\$158,959	\$167,995	\$131,287	\$187,448	11.6%	\$ 19,453
TOTAL ENTERPRISE REVENUE		\$158,959	\$167,995	\$131,287	\$187,448	11.6%	\$ 19,453
<u>CONTRIBUTIONS AND TRANSFERS</u>							
50-39-100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
50-39-105 (NEW)	TRANSFER FROM STORM DRAIN IMPACT FEE FUND	\$0	\$0	\$0	\$1,850,000	100.0%	\$ 1,850,000
50-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$374,354	100.0%	\$ 374,354
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$2,224,354	100.0%	\$ 2,224,354
TOTAL FUND REVENUES		\$158,959	\$167,995	\$131,287	\$2,411,802	1335.6%	\$ 2,243,807
EXPENDITURES:							
<u>EXPENDITURES</u>							
50-40-110 (NEW)	SALARIES & WAGES	\$0	\$0	\$0	\$42,030	100.0%	\$ 42,030
50-40-120 (NEW)	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-130 (NEW)	EMPLOYEE BENEFITS	\$0	\$0	\$0	\$25,268	100.0%	\$ 25,268
50-40-140	OVERTIME	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-300	STORM DRAINAGE EXPENSES	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-400	ANNUAL FLOOD MITIGATION	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
50-40-750	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-750.001	CP-RETENTION BASIN PROPERTY PURCHASE	\$0	\$0	\$0	\$1,700,000	100.0%	\$ 1,700,000
50-40-760	STORM DRAINAGE MASTER PLAN	\$0	\$0	\$0	\$150,000	100.0%	\$ 150,000
50-40-900 (NEW)	ADMINISTRATIVE OVERHEAD EXPENSE	\$0	\$0	\$0	\$37,400	100.0%	\$ 37,400
50-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$52,688	\$62,000	\$0	\$0	-100.0%	\$ (62,000)
50-40-902	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-903	CONTRIBUTION TO FUND BALANCE	\$0	\$95,995	\$0	\$72,750	-24.2%	\$ (23,245)
50-40-920 (NEW)	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$374,354	100.0%	\$ 374,354
TOTAL FUND EXPENDITURES		\$52,688	\$167,995	\$0	\$2,411,802	1335.6%	\$ 2,243,807
TOTAL FUND EXPENDITURES		\$52,688	\$167,995	\$0	\$2,411,802	1335.6%	\$ 2,243,807
NET REVENUE OVER EXPENDITURES		\$106,271	\$0	\$131,287	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
WATER - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
51-37-100	WATER SALES	\$2,107,091	\$2,201,981	\$1,735,743	\$2,469,831	12.2%	\$ 267,850
51-37-175	WATER METERS	\$104,049	\$90,200	\$88,118	\$121,475	34.7%	\$ 31,275
51-37-200	WATER CONNECTION FEES	\$50,444	\$50,000	\$54,594	\$56,250	12.5%	\$ 6,250
51-37-212	CHLORINE SALES	\$4,005	\$4,000	\$3,405	\$4,000	0.0%	\$ -
51-37-300	PENALTIES & FORFEITURES	\$118,740	\$129,400	\$94,036	\$125,400	-3.1%	\$ (4,000)
TOTAL ENTERPRISE REVENUE		\$2,384,329	\$2,475,581	\$1,975,896	\$2,776,956	12.2%	\$ 301,375
<u>MISCELLANEOUS REVENUE</u>							
51-38-100	INTEREST EARNINGS	\$40,289	\$25,000	\$13,418	\$15,000	-40.0%	\$ (10,000)
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$141,619	\$75,000	\$109,874	\$75,000	0.0%	\$ -
51-38-200	CONSTRUCTION WATER	\$10,100	\$10,000	\$7,450	\$11,250	12.5%	\$ 1,250
51-38-900	MISCELLANEOUS WATER	\$53,928	\$38,000	\$56,791	\$40,000	5.3%	\$ 2,000
51-38-901	MONEY IN LIEU OF WATER	\$303,165	\$200,000	\$131,998	\$150,000	-25.0%	\$ (50,000)
TOTAL MISCELLANEOUS REVENUE		\$549,101	\$348,000	\$319,531	\$291,250	-16.3%	\$ (56,750)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
51-39-100	TRANSFER FROM PW/CAP REPAIR & REPLACEMENT	\$0	\$790,000	\$790,000	\$0	-100.0%	\$ (790,000)
51-39-105	TRANSFER FROM CULINARY IMPACT FEE FUND	\$93,080	\$92,810	\$69,608	\$351,520	278.8%	\$ 258,710
51-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$93,080	\$882,810	\$859,608	\$351,520	-60.2%	\$ (531,290)
TOTAL FUND REVENUES		\$3,026,510	\$3,706,391	\$3,155,035	\$3,419,726	-7.7%	\$ (286,665)
EXPENDITURES:							
<u>EXPENDITURES</u>							
51-40-110	SALARIES & WAGES	\$314,981	\$352,561	\$231,121	\$471,976	33.9%	\$ 119,414
51-40-120	SALARIES & WAGES (PART TIME)	\$53,673	\$59,836	\$42,476	\$51,179	-14.5%	\$ (8,657)
51-40-130	EMPLOYEE BENEFITS	\$136,659	\$191,173	\$123,782	\$271,005	41.8%	\$ 79,832
51-40-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
51-40-140	OVERTIME	\$2,126	\$3,000	\$2,577	\$3,500	16.7%	\$ 500
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$3,343	\$1,700	\$2,874	\$3,000	76.5%	\$ 1,300
51-40-230	EDUCATION, TRAINING & TRAVEL	\$4,044	\$4,800	\$1,110	\$5,000	4.2%	\$ 200
51-40-240	SUPPLIES	\$75,946	\$61,000	\$79,720	\$73,747	20.9%	\$ 12,747
51-40-241	UTILITY BILLING PROCESSING FEES	\$38,173	\$34,000	\$26,320	\$42,000	23.5%	\$ 8,000
51-40-242	METERS & MXU'S	\$57,205	\$40,000	\$31,349	\$45,000	12.5%	\$ 5,000
51-40-250	EQUIPMENT MAINTENANCE	\$13,668	\$15,000	\$21,954	\$17,000	13.3%	\$ 2,000
51-40-260	FUEL	\$12,311	\$17,000	\$7,551	\$17,000	0.0%	\$ -
51-40-273	UTILITIES	\$62,981	\$65,000	\$54,730	\$70,000	7.7%	\$ 5,000
51-40-280	TELEPHONE	\$1,725	\$2,500	\$1,435	\$3,700	48.0%	\$ 1,200
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$65,120	\$70,500	\$57,301	\$80,000	13.5%	\$ 9,500
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$1,500	\$2,000	\$1,134	\$3,500	73.0%	\$ 1,500
51-40-350	SAFETY - PPE	\$2,133	\$2,000	\$1,305	\$2,000	0.0%	\$ -
51-40-360	EQUIPMENT RENTAL	\$4,325	\$5,000	\$3,246	\$5,000	0.0%	\$ -
51-40-650	DEPRECIATION	\$45,079	\$0	\$0	\$0	0.0%	\$ -
51-40-740	CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
51-40-750	CAPITAL PROJECTS	\$68,108	\$980,000	\$484,794	\$197,500	-79.8%	\$ (782,500)
51-40-750.001 (NEW)	CP-CULINARY WTR WELL LOCATION STUDY & DESIGN	\$0	\$0	\$0	\$240,500	100.0%	\$ 240,500
51-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$326,461	\$0	\$342,696	5.0%	\$ 16,235
51-40-810	DEBT SERVICE	\$0	\$64,500	\$0	\$73,294	13.6%	\$ 8,794
51-40-820	DEBT SERVICE - INTEREST	\$24,999	\$28,310	\$20,913	\$27,020	-4.6%	\$ (1,290)
51-40-825	DEBT SERVICE - TRUSTEE FEES	\$125	\$1,750	\$125	\$1,750	0.0%	\$ -
51-40-900	ADMINISTRATIVE OVERHEAD EXPENSE	\$700,000	\$800,000	\$600,000	\$767,000	-4.1%	\$ (33,000)
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$106,224	\$125,800	\$94,350	\$285,360	126.8%	\$ 159,560
51-40-902	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$75,000	\$90,000	\$67,500	\$120,000	33.3%	\$ 30,000
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$12,500	\$0	\$0	-100.0%	\$ (12,500)
51-40-917	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$200,000	\$250,000	\$187,500	\$90,000	-64.0%	\$ (160,000)
TOTAL EXPENDITURES		\$2,169,648	\$3,706,391	\$2,220,168	\$3,419,726	-7.7%	\$ (286,665)
TOTAL FUND EXPENDITURES		\$2,169,648	\$3,706,391	\$2,220,168	\$3,419,726	-7.7%	\$ (286,665)
NET REVENUE OVER EXPENDITURES		\$856,862	\$0	\$934,867	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
SEWER FUND - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
52-37-100	USER FEE	\$2,865,527	\$3,032,115	\$2,321,372	\$3,304,061	9.0%	\$ 271,946
TOTAL ENTERPRISE REVENUE		\$2,865,527	\$3,032,115	\$2,321,372	\$3,304,061	9.0%	\$ 271,946
<u>MISCELLANEOUS REVENUE</u>							
52-38-100	INTEREST EARNINGS	\$0	\$0	\$55,984	\$48,000	100.0%	\$ 48,000
52-38-850	BOND PROCEEDS	\$0	\$0	\$0	\$3,100,000	100.0%	\$ 3,100,000
52-38-900	MISCELLANEOUS SEWER	\$0	\$500	\$0	\$500	0.0%	\$ (0)
TOTAL MISCELLANEOUS REVENUE		\$0	\$500	\$55,984	\$3,148,500	629587.4%	\$ 3,148,000
<u>CONTRIBUTIONS AND TRANSFERS</u>							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$511,272	\$511,792	\$383,844	\$9,815,000	1817.8%	\$ 9,303,208
52-39-100	TRANSFER FROM PW CAPITAL REPAIR & REPLACE	\$55,000	\$0	\$0	\$0	0.0%	\$ -
52-39-110	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$566,272	\$511,792	\$383,844	\$9,815,000	1817.8%	\$ 9,303,208
TOTAL FUND REVENUES		\$3,431,799	\$3,544,407	\$2,761,200	\$16,267,561	359.0%	\$ 12,723,154
EXPENDITURES:							
<u>EXPENDITURES</u>							
52-40-110	SALARIES & WAGES	\$301,686	\$334,133	\$218,570	\$427,315	27.9%	\$ 93,182
52-40-120	SALARIES & WAGES (PART TIME)	\$41,116	\$40,160	\$29,855	\$22,700	-43.5%	\$ (17,460)
52-40-130	EMPLOYEE BENEFITS	\$135,710	\$180,888	\$116,482	\$240,863	33.2%	\$ 59,975
52-40-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
52-40-140	OVERTIME	\$2,645	\$4,000	\$2,812	\$4,500	12.5%	\$ 500
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$1,757	\$2,150	\$2,951	\$2,400	11.6%	\$ 250
52-40-230	EDUCATION, TRAINING & TRAVEL	\$4,206	\$4,800	\$1,775	\$5,000	4.2%	\$ 200
52-40-240	SUPPLIES	\$10,184	\$11,000	\$6,989	\$12,000	9.1%	\$ 1,000
52-40-241	UTILITY BILLING PROCESSING FEES	\$39,101	\$34,000	\$26,098	\$42,000	23.5%	\$ 8,000
52-40-242	METERS & MXU'S	\$57,359	\$40,000	\$33,862	\$45,000	12.5%	\$ 5,000
52-40-250	EQUIPMENT MAINTENANCE	\$8,816	\$10,500	\$8,995	\$10,500	0.0%	\$ -
52-40-260	FUEL	\$12,511	\$17,000	\$7,267	\$17,000	0.0%	\$ -
52-40-270	UTILITIES	\$10,191	\$10,500	\$7,977	\$11,500	9.5%	\$ 1,000
52-40-280	TELEPHONE	\$2,124	\$2,500	\$1,543	\$4,200	68.0%	\$ 1,700
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$13,205	\$13,500	\$4,955	\$18,000	33.3%	\$ 4,500
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$82,432	\$118,500	\$1,225	\$118,500	0.0%	\$ -
52-40-350	SAFETY - PPE	\$2,036	\$2,000	\$1,333	\$2,000	0.0%	\$ -
52-40-360	EQUIPMENT RENTAL	\$4,072	\$5,000	\$3,246	\$5,000	0.0%	\$ (0)
52-40-500	WRF - UTILITIES	\$139,330	\$138,500	\$120,388	\$160,000	15.5%	\$ 21,500
52-40-510	WRF - CHEMICAL SUPPLIES	\$78,170	\$78,000	\$55,332	\$80,710	3.5%	\$ 2,710
52-40-520	WRF - SUPPLIES	\$8,895	\$16,000	\$6,324	\$12,899	-19.4%	\$ (3,101)
52-40-530	WRF - SOLID WASTE DISPOSAL	\$84,999	\$70,000	\$55,719	\$88,000	25.7%	\$ 18,000
52-40-540	WRF - PERMITS	\$1,708	\$1,800	\$2,050	\$2,200	22.2%	\$ 400
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$64,811	\$39,000	\$14,686	\$39,000	0.0%	\$ -
52-40-650	DEPRECIATION	\$16,848	\$0	\$0	\$0	0.0%	\$ -
52-40-730	CAPITAL PROJECTS	\$440	\$184,000	\$153,127	\$165,500	-10.1%	\$ (18,500)
52-40-730.01 (NEW)	CP -WATER RECLAMATION FACILITY UPGRADES	\$0	\$0	\$0	\$12,653,700	100.0%	\$ 12,653,700
52-40-740	CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
52-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$269,294	\$0	\$0	-100.0%	\$ (269,294)
52-40-800	RESERVE FUND DEPOSITS	\$0	\$28,890	\$0	\$28,890	0.0%	\$ (0)
52-40-810	DEBT SERVICE - PRINCIPAL	\$0	\$408,229	\$0	\$508,960	24.7%	\$ 100,731
52-40-820	DEBT SERVICE - INTEREST	\$106,894	\$103,563	\$85,964	\$98,312	-5.1%	\$ (5,251)
52-40-900	ADMINISTRATIVE OVERHEAD EXPENSE	\$700,000	\$800,000	\$600,000	\$838,000	4.8%	\$ 38,000
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$104,256	\$124,000	\$93,000	\$132,912	7.2%	\$ 8,912
52-40-902	TRANSFER TO ROAD CAPITAL PROJECT FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
52-40-910	TRANS TO CAPITAL PROJECTS	\$0	\$12,500	\$0	\$0	-100.0%	\$ (12,500)
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$75,000	\$90,000	\$67,500	\$120,000	33.3%	\$ 30,000
52-40-920	TRANSFER TO CAPITAL VEHICLE & EQUIPMENT	\$200,000	\$250,000	\$187,500	\$240,000	-4.0%	\$ (10,000)
TOTAL EXPENDITURES		\$2,410,500	\$3,544,407	\$1,992,526	\$16,267,561	359.0%	\$ 12,723,154
TOTAL FUND EXPENDITURES		\$2,410,500	\$3,544,407	\$1,992,526	\$16,267,561	359.0%	\$ 12,723,154
NET REVENUE OVER EXPENDITURES		\$1,021,299	\$0	\$768,675	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
54-37-100	PI WATER SALES	\$1,421,714	\$1,490,668	\$1,274,000	\$1,818,737	22.0%	\$ 328,069
54-37-121	PI METER	\$60,095	\$70,000	\$44,840	\$58,000	-17.1%	\$ (12,000)
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$4,017	\$10,000	\$0	\$5,000	-50.0%	\$ (5,000)
54-37-200	PI CONNECTION FEES	\$77,800	\$40,000	\$36,550	\$41,250	3.1%	\$ 1,250
54-37-300	PENALTIES & FORFEITURES	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$1,563,626	\$1,610,668	\$1,355,390	\$1,922,987	19.4%	\$ 312,319
<u>MISC REVENUE</u>							
54-38-100	INTEREST EARNINGS	\$42,725	\$45,000	\$50,485	\$50,700	12.7%	\$ 5,700
54-38-300	GRANT PROCEEDS	\$1,606,252	\$0	\$0	\$0	0.0%	\$ -
54-38-900	MISCELLANEOUS PI	\$2,985	\$2,000	\$1,750	\$2,000	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$1,651,962	\$47,000	\$52,235	\$52,700	12.1%	\$ 5,700
<u>CONTRIBUTIONS AND TRANSFERS</u>							
54-39-100	TRANSFERS FROM PI IMPACT FEE FUND	\$375,778	\$775,889	\$452,602	\$670,000	-13.6%	\$ (105,889)
54-39-105	TRANSFERS FROM CAPITAL PROJECT FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
54-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$375,778	\$775,889	\$452,602	\$670,000	-13.6%	\$ (105,889)
TOTAL FUND REVENUES		\$3,591,365	\$2,433,557	\$1,860,227	\$2,645,687	8.7%	\$ 212,130
EXPENDITURES:							
<u>EXPENDITURES</u>							
54-40-110	SALARIES & WAGES	\$260,340	\$288,449	\$190,970	\$370,242	28.4%	\$ 81,793
54-40-120	SALARIES & WAGES (PART TIME)	\$40,494	\$48,173	\$31,677	\$37,079	-23.0%	\$ (11,094)
54-40-130	EMPLOYEE BENEFITS	\$133,285	\$157,949	\$104,243	\$213,922	35.4%	\$ 55,973
54-40-140	OVERTIME	\$1,873	\$3,000	\$2,223	\$3,500	16.7%	\$ 500
54-40-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
54-40-210	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$773	\$1,400	\$1,615	\$1,600	14.3%	\$ 200
54-40-230	EDUCATION, TRAINING & TRAVEL	\$3,766	\$4,800	\$1,481	\$5,000	4.2%	\$ 200
54-40-240	SUPPLIES	\$39,161	\$31,937	\$51,544	\$52,250	63.6%	\$ 20,313
54-40-241	UTILITY BILLING PROCESSING FEES	\$37,246	\$34,000	\$26,209	\$42,000	23.5%	\$ 8,000
54-40-242	METERS & MXU'S	\$57,273	\$40,000	\$27,447	\$45,000	12.5%	\$ 5,000
54-40-250	EQUIPMENT MAINTENANCE	\$7,540	\$10,000	\$10,407	\$13,000	30.0%	\$ 3,000
54-40-253	WATER ASSESSMENTS	\$49,207	\$50,500	\$49,552	\$50,500	0.0%	\$ -
54-40-254	TRANSFER TO WATER SSD (WATER RENTAL)	\$41,340	\$48,200	\$48,180	\$51,000	5.8%	\$ 2,800
54-40-260	FUEL	\$12,512	\$13,500	\$7,267	\$13,500	0.0%	\$ -
54-40-273	UTILITIES	\$137,510	\$140,000	\$122,917	\$150,198	7.3%	\$ 10,198
54-40-280	TELEPHONE	\$1,725	\$2,500	\$1,403	\$3,700	48.0%	\$ 1,200
54-40-310	PROFESSIONAL & TECHNICAL	\$6,656	\$6,000	\$4,295	\$11,000	83.3%	\$ 5,000
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$0	\$2,000	\$1,134	\$3,500	75.0%	\$ 1,500
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$5,060	\$5,060	\$0	\$5,060	0.0%	\$ -
54-40-350	SAFETY - PPE	\$1,997	\$2,000	\$1,266	\$2,000	0.0%	\$ -
54-40-360	EQUIPMENT RENTAL	\$5,660	\$5,000	\$3,246	\$5,000	0.0%	\$ -
54-40-750	CAPITAL PROJECTS	\$440	\$10,000	\$1,750	\$30,000	200.0%	\$ 20,000
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$3,717	\$10,000	\$21,696	\$5,000	-50.0%	\$ (5,000)
54-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$25,000	\$0	\$0	-100.0%	\$ (25,000)
54-40-791	FUTURE CUP WATER SET-ASIDE	\$0	\$100,800	\$0	\$105,120	4.3%	\$ 4,320
54-40-810	DEBT SERVICE	\$0	\$565,500	\$0	\$589,500	4.2%	\$ 24,001
54-40-820	DEBT SERVICE - INTEREST	\$219,012	\$210,389	\$200,759	\$204,696	-2.7%	\$ (5,693)
54-40-825	DEBT SERVICE - TRUSTEE FEES	\$3,125	\$3,200	\$2,875	\$3,200	0.0%	\$ -
54-40-900	ADMINISTRATIVE OVERHEAD EXPENSE	\$300,000	\$325,000	\$243,750	\$394,000	21.2%	\$ 69,000
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$96,312	\$99,200	\$74,400	\$105,120	6.0%	\$ 5,920
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$75,000	\$75,000	\$56,250	\$90,000	20.0%	\$ 15,000
54-40-920	TRANSFER TO CAPITAL VEHICLE & EQUIPMENT	\$100,000	\$115,000	\$86,250	\$40,000	-65.2%	\$ (75,000)
TOTAL EXPENDITURES		\$1,641,021	\$2,433,557	\$1,374,807	\$2,645,687	8.7%	\$ 212,130
TOTAL FUND EXPENDITURES		\$1,641,021	\$2,433,557	\$1,374,807	\$2,645,687	8.7%	\$ 212,130
NET REVENUE OVER EXPENDITURES		\$1,950,344	\$0	\$485,420	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
CULINARY WATER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
55-38-100	INTEREST EARNINGS	\$31,406	\$20,000	\$26,765	\$20,000	0.0%	\$ -
55-38-800	IMPACT FEES	\$294,598	\$236,000	\$283,105	\$265,500	12.5%	\$ 29,500
TOTAL MISCELLANEOUS REVENUE		\$326,004	\$256,000	\$309,869	\$285,500	11.5%	\$ 29,500
<u>CONTRIBUTIONS AND TRANSFERS</u>						0.0%	
55-39-110	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$97,700	\$0	\$306,020	213.2%	\$ 208,320
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$97,700	\$0	\$306,020	213.2%	\$ 208,320
TOTAL FUND REVENUES		\$326,004	\$353,700	\$309,869	\$591,520	67.2%	\$ 237,820
EXPENDITURES:							
<u>EXPENDITURES</u>							
55-40-720	IMPACT FEE	\$165	\$5,390	\$0	\$0	-100.0%	\$ (5,390)
55-40-721	NEW WELL DESIGN	\$0	\$240,000	\$0	\$240,000	0.0%	\$ (0)
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$73,694	\$0	\$0	\$0	0.0%	\$ -
55-40-801	FOOTHILL BOOSTER REIMBURSEMENT	\$60,180	\$15,500	\$0	\$0	-100.0%	\$ (15,500)
55-40-905	TRANSFER TO CULINARY WATER FUND	\$93,080	\$92,810	\$69,608	\$351,520	278.8%	\$ 258,710
55-40-850	DEPRECIATION	\$405,230	\$0	\$0	\$0	0.0%	\$ -
55-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$632,350	\$353,700	\$69,608	\$591,520	67.2%	\$ 237,820
TOTAL FUND EXPENDITURES		\$632,350	\$353,700	\$69,608	\$591,520	67.2%	\$ 237,820
NET REVENUE OVER EXPENDITURES		-\$306,346	\$0	\$240,262	\$0	0.0%	\$ (0)
SEWER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
56-38-100	INTEREST EARNINGS	\$502,879	\$200,000	\$306,126	\$75,000	-62.5%	\$ (125,000)
56-38-800	IMPACT FEES	\$1,167,948	\$1,019,260	\$1,252,332	\$1,140,000	11.8%	\$ 120,740
TOTAL MISCELLANEOUS REVENUE		\$1,670,827	\$1,219,260	\$1,558,457	\$1,215,000	-0.3%	\$ (4,260)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
56-39-100	CONTRIBUTIONS FROM FUND BALANCE		\$7,000,000	\$0	\$8,600,000	22.9%	\$ 1,600,000
TOTAL CONTRIBUTIONS AND TRANSFERS			\$7,000,000	\$0	\$8,600,000	22.9%	\$ 1,600,000
TOTAL FUND REVENUES		\$1,670,827	\$8,219,260	\$1,558,457	\$9,815,000	19.4%	\$ 1,595,740
EXPENDITURES:							
<u>EXPENDITURES</u>							
56-40-720	IMPACT FEE	\$0	\$7,468	\$0	\$0	-100.0%	\$ (7,468)
56-40-735	CAPITAL FACILITY PLAN UPDATE	\$0	\$0	\$0	\$0	0.0%	\$ -
56-40-783	WRF UPGRADE PROJECT	\$26,394	\$7,700,000	\$917,977	\$0	-100.0%	\$ (7,700,000)
56-40-850	DEPRECIATION	\$876,223	\$0	\$0	\$0	0.0%	\$ -
56-40-900	TRANSFER TO SEWER FUND	\$511,272	\$511,792	\$383,844	\$9,815,000	1817.8%	\$ 9,303,208
56-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$1,413,888	\$8,219,260	\$1,301,821	\$9,815,000	19.4%	\$ 1,595,740
TOTAL FUND EXPENDITURES		\$1,413,888	\$8,219,260	\$1,301,821	\$9,815,000	19.4%	\$ 1,595,740
NET REVENUE OVER EXPENDITURES		\$256,939	\$0	\$256,636	\$0	0.0%	\$ (0)

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PARK - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
57-38-100	INTEREST	\$74,739	\$50,000	\$66,819	\$50,000	0.0%	\$ -
57-38-150	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$315,000	\$0	\$0	-100.0%	\$ (315,000)
57-38-215	GRANT PROCEEDS	\$0	\$200,000	\$200,000	\$0	-100.0%	\$ (200,000)
57-38-800	IMPACT FEES	\$1,028,518	\$1,058,223	\$1,118,143	\$1,195,500	13.0%	\$ 137,277
TOTAL MISCELLANEOUS REVENUE		\$1,103,257	\$1,623,223	\$1,384,963	\$1,245,500	-23.3%	\$ (377,723)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
57-39-100	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$0	\$0	\$775,000	100.0%	\$ 775,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$775,000	100.0%	\$ 775,000
TOTAL FUND REVENUES		\$1,103,257	\$1,623,223	\$1,384,963	\$2,020,500	24.5%	\$ 397,277
EXPENDITURES:							
<u>EXPENDITURES</u>							
57-40-512	ORCHARD HILLS - BALL FIELD LIGHTS	\$172,398	\$245,000	\$190,337	\$0	-100.0%	\$ (245,000)
57-40-514	HARVEST VIEW PARK	\$19,650	\$162,000	\$15,500	\$150,000	-7.4%	\$ (12,000)
57-40-515	CITY CENTER BLOCK DEVELOPMENT	\$0	\$38,000	\$0	\$145,000	281.6%	\$ 107,000
57-40-516	FOOTHILL VILLAGE PARK IMPROVEMENTS	\$0	\$150,000	\$108,506	\$0	-100.0%	\$ (150,000)
57-40-520	TRAIL CONSTRUCTION PROJECT	\$60,514	\$0	\$0	\$0	0.0%	\$ -
57-40-720	IMPACT FEE	\$11,500	\$4,408	\$0	\$0	-100.0%	\$ (4,408)
57-40-725	PROPERTY ACQUISITION	\$394,937	\$0	\$0	\$0	0.0%	\$ -
57-40-728	SR PARKWAY LANDSCAPING & TRAIL	\$0	\$0	\$0	\$100,000	100.0%	\$ 100,000
57-40-729	RECREATION FACILITY EXPANSION	\$0	\$250,000	\$150	\$1,010,000	304.0%	\$ 760,000
57-40-730	CAPITAL FACILITY PLAN UPDATE	\$1,175	\$0	\$0	\$0	0.0%	\$ -
57-40-733	PROSPECTOR VIEW PARK	\$275,479	\$165,000	\$145,170	\$10,600	-93.6%	\$ (154,400)
57-40-733.001	REIMBUSE CP -PROSPECTOR VIEW PARK (22-23)	\$39,828	\$0	\$0	\$0	0.0%	\$ -
57-40-734	CEMETERY IMPROVEMENTS	\$0	\$120,000	\$0	\$116,100	-3.3%	\$ (3,900)
57-40-735	SANTAQUIN ESTATES REIMBURMENT	\$0	\$38,000	\$0	\$38,000	0.0%	\$ -
57-40-736	GREY CLIFFS REIMBURSEMENT	\$0	\$0	\$0	\$120,800	100.0%	\$ 120,800
57-40-766	TRANS TO GENERAL FUND (REPAYMENT CEMETERY)	\$0	\$0	\$0	\$330,000	100.0%	\$ 330,000
57-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$975,481	\$1,623,223	\$459,664	\$2,020,500	24.5%	\$ 397,277
TOTAL FUND EXPENDITURES		\$975,481	\$1,623,223	\$459,664	\$2,020,500	24.5%	\$ 397,277
NET REVENUE OVER EXPENDITURES		\$127,776	\$0	\$925,299	\$0	0.0%	\$ (0)

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PUBLIC SAFETY - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
58-38-100	INTEREST EARNED	\$54,672	\$40,000	\$44,177	\$35,000	-12.5%	\$ (5,000)
58-38-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$990,000	\$0	\$0	-100.0%	\$ (990,000)
58-38-800	IMPACT FEES	\$148,381	\$163,992	\$190,101	\$184,500	12.5%	\$ 20,508
TOTAL MISCELLANEOUS REVENUE		\$203,052	\$1,193,992	\$234,279	\$219,500	-81.6%	\$ (974,492)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
58-39-100	CONTRIBUTIONS FROM FUND BALANCE		\$0	\$0	\$1,108,156	0.0%	\$ 1,108,156
TOTAL CONTRIBUTIONS AND TRANSFERS			\$0	\$0	\$1,108,156	100.0%	\$ 1,108,156
TOTAL FUND REVENUES		\$203,052	\$1,193,992	\$234,279	\$1,327,656	11.2%	\$ 133,664
EXPENDITURES:							
<u>EXPENDITURES</u>							
58-40-720	IMPACT FEE	\$0	\$4,992	\$0	\$0	-100.0%	\$ (4,992)
58-40-725	STATION 142 PROJECT	\$24,356	\$14,000	\$0	\$0	-100.0%	\$ (14,000)
58-40-726	FIRE LADDER TRUCK	\$0	\$1,175,000	\$0	\$1,297,656	10.4%	\$ 122,656
58-40-730	CAPITAL FACILITY PLAN UPDATE	\$625	\$0	\$0	\$30,000	100.0%	\$ 30,000
58-40-760	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$24,981	\$1,193,992	\$0	\$1,327,656	11.2%	\$ 133,664
TOTAL FUND EXPENDITURES		\$24,981	\$1,193,992	\$0	\$1,327,656	11.2%	\$ 133,664
NET REVENUE OVER EXPENDITURES		\$178,071	\$0	\$234,279	\$0	0.0%	\$ (0)
TRANSPORTATION - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
59-38-100	INTEREST EARNED	\$15,369	\$6,280	\$8,488	\$5,500	-12.4%	\$ (780)
59-38-201	GRANT PROCEEDS	\$0	\$0	\$0	\$0	0.0%	\$ -
59-38-210	BOND PROCEEDS	\$0	\$0	\$0	\$0	0.0%	\$ -
59-38-800	IMPACT FEES	\$224,704	\$195,483	\$181,739	\$172,935	-11.5%	\$ (22,548)
TOTAL MISCELLANEOUS REVENUE		\$381,835	\$201,763	\$190,227	\$178,435	-11.6%	\$ (23,328)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
59-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FUND REVENUES		\$381,835	\$201,763	\$190,227	\$178,435	-11.6%	\$ (23,328)
EXPENDITURES:							
<u>EXPENDITURES</u>							
59-40-732	REIMBURSEMENT OF HIGHLAND DR CANYON RD - DA	\$549,674	\$0	\$0	\$0	0.0%	\$ -
59-40-733	REIMBURSEMENT - SANTAQUIN ESTATES	\$0	\$35,000	\$0	\$35,000	0.0%	\$ -
59-40-740	REPAYMENT TO GF	\$0	\$141,763	\$0	\$0	-100.0%	\$ (141,763)
59-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$25,000	\$0	\$143,435	473.8%	\$ 118,435
TOTAL EXPENDITURES		\$549,674	\$201,763	\$0	\$178,435	-11.6%	\$ (23,328)
TOTAL FUND EXPENDITURES		\$549,674	\$201,763	\$0	\$178,435	-11.6%	\$ (23,328)
NET REVENUE OVER EXPENDITURES		-\$167,839	\$0	\$190,227	\$0	0.0%	\$ (0)

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PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
60-38-100	INTEREST EARNINGS	\$42,537	\$30,000	\$26,093	\$20,000	-33.3%	\$ (10,000)
60-33-800	IMPACT FEES	\$649,349	\$824,600	\$436,568	\$650,000	-21.2%	\$ (174,600)
TOTAL MISCELLANEOUS REVENUE		\$691,885	\$854,600	\$462,661	\$670,000	-21.6%	\$ (184,600)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
60-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FUND REVENUES		\$691,885	\$854,600	\$462,661	\$670,000	-21.6%	\$ (184,600)
EXPENDITURES:							
<u>EXPENDITURES</u>							
60-40-657	WINTER STORAGE PONDS PUMP CAPACITY	\$0	\$75,000	\$59,127	\$0	-100.0%	\$ (75,000)
60-40-720	IMPACT FEE	\$0	\$3,711	\$0	\$0	-100.0%	\$ (3,711)
60-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$0	\$0	\$0	0.0%	\$ -
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$67,334	\$0	\$0	\$0	0.0%	\$ -
60-40-850	DEPRECIATION	\$350,486	\$0	\$0	\$0	0.0%	\$ -
60-40-910	TRANSFER TO PRESSURIZED IRRIGATION FUND	\$375,778	\$775,889	\$387,945	\$670,000	-13.6%	\$ (105,889)
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
60-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$793,599	\$854,600	\$447,071	\$670,000	-21.6%	\$ (184,600)
TOTAL FUND EXPENDITURES		\$793,599	\$854,600	\$447,071	\$670,000	-21.6%	\$ (184,600)
NET REVENUE OVER EXPENDITURES		-\$101,713	\$0	\$15,590	\$0	0.0%	\$ (0)

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Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
61-33-100	CELL TOWER LEASE REVENUE	\$67,717	\$72,500	\$63,995	\$69,274	-4.4%	\$ (3,226)
TOTAL INTERGOVERNMENTAL REVENUE		\$67,717	\$72,500	\$63,995	\$69,274	-4.4%	\$ (3,226)
<u>CHARGES FOR SERVICES</u>							
61-34-160	BALLFIELD RENTAL	\$1,488	\$1,550	\$905	\$1,550	0.0%	\$ -
61-34-200	SNACK SHACK PROCEEDS	\$19,178	\$18,900	\$6,549	\$21,000	11.1%	\$ 2,100
61-34-550	YOUTH SPORTS	\$161,395	\$143,000	\$123,702	\$157,500	10.1%	\$ 14,500
61-34-600	ADULT SPORTS	\$14,717	\$14,700	\$13,610	\$20,500	39.5%	\$ 5,800
61-34-675	OUTDOOR RECREATION PROGRAMS	\$2,206	\$1,600	\$466	\$650	-59.4%	\$ (950)
61-34-685	HEALTH & WELLNESS PROGRAMS	\$1,874	\$3,600	\$116	\$0	-100.0%	\$ (3,600)
TOTAL CHARGES FOR SERVICES		\$200,857	\$183,350	\$145,347	\$201,200	9.7%	\$ 17,850
<u>MISCELLANEOUS REVENUE</u>							
61-38-100	INTEREST EARNED	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$0	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
61-39-100	TRANSFER FROM GENERAL FUND	\$53,000	\$40,000	\$30,000	\$69,500	73.8%	\$ 29,500
61-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$21,400	\$0	\$0	-100.0%	\$ (21,400)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$53,000	\$61,400	\$30,000	\$69,500	13.2%	\$ 8,100
TOTAL FUND REVENUES		\$321,575	\$317,250	\$239,342	\$339,975	7.2%	\$ 22,724
EXPENDITURES:							
<u>EXPENDITURES</u>							
61-40-110	SALARIES & WAGES	\$58,011	\$60,625	\$42,528	\$65,783	8.5%	\$ 5,158
61-40-120	SALARIES & WAGES (PART TIME)	\$91,069	\$89,494	\$62,878	\$122,006	36.3%	\$ 32,512
61-40-130	EMPLOYEE BENEFITS	\$53,826	\$56,140	\$38,749	\$53,644	-4.4%	\$ (2,497)
61-40-140	OVERTIME	\$0	\$0	\$0	\$0	0.0%	\$ -
61-40-280	TELEPHONE	\$270	\$270	\$180	\$270	0.0%	\$ -
61-40-310	PROFESSIONAL & TECHNICAL SERVICES	\$2,358	\$2,420	\$1,998	\$2,480	2.5%	\$ 60
61-40-335	MISC SUPPLIES	\$992	\$1,651	\$1,465	\$1,523	-7.8%	\$ (128)
61-40-484	SNACK SHACK FOOD	\$12,364	\$9,000	\$2,510	\$10,500	16.7%	\$ 1,500
61-40-665	YOUTH SPORTS	\$84,109	\$78,000	\$52,231	\$73,500	-5.8%	\$ (4,500)
61-40-670	ADULT SPORTS	\$6,948	\$9,790	\$5,599	\$9,670	-1.2%	\$ (120)
61-40-675	OUTDOOR RECREATION PROGRAMS	\$1,376	\$1,600	\$523	\$600	-62.5%	\$ (1,000)
61-40-685	HEALTH & WELLNESS PROGRAMS	\$937	\$1,760	\$42	\$0	-100.0%	\$ (1,760)
61-40-740	CAPITAL VEHICLE & EQUIPMENT	\$600	\$6,500	\$3,347	\$0	-100.0%	\$ (6,500)
TOTAL EXPENDITURES		\$312,859	\$317,250	\$212,050	\$339,975	7.2%	\$ 22,725
TOTAL FUND EXPENDITURES		\$312,859	\$317,250	\$212,050	\$339,975	7.2%	\$ 22,725
NET REVENUE OVER EXPENDITURES		\$8,715	\$0	\$27,293	\$0	0.0%	\$ (0)

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COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGES FOR SERVICES</u>							
62-34-200	COMMUNITY EVENTS	\$24,965	\$26,000	\$24,177	\$15,000	-42.3%	\$ (11,000)
62-34-205	RODEO REVENUE	\$69,064	\$70,000	\$63,216	\$74,000	5.7%	\$ 4,000
62-34-258	ORCHARD DAYS MISCELLANEOUS	\$16,866	\$21,690	\$11,245	\$17,000	-21.6%	\$ (4,690)
62-34-400	LITTLE MISS	\$1,443	\$1,000	\$1,567	\$1,000	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$112,339	\$118,690	\$100,205	\$107,000	-9.8%	\$ (11,690)
<u>MISCELLANEOUS REVENUE</u>							
62-38-100	INTEREST EARNINGS	\$0	\$0	\$0	\$0	0.0%	\$ -
62-38-900	DONATIONS	\$65,083	\$65,000	\$48,875	\$65,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$65,083	\$65,000	\$48,875	\$65,000	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
62-39-100	TRANSFER FROM GENERAL FUND	\$100,000	\$100,000	\$75,000	\$100,000	0.0%	\$ -
62-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$10,000	\$0	\$12,800	28.0%	\$ 2,800
TOTAL CONTRIBUTIONS AND TRANSFERS		\$100,000	\$110,000	\$75,000	\$112,800	2.5%	\$ 2,800
TOTAL FUND REVENUES		\$277,421	\$293,690	\$224,081	\$284,800	-3.0%	\$ (8,890)
EXPENDITURES:							
<u>EXPENDITURES</u>							
62-40-110	SALARIES & WAGES	\$34,200	\$35,016	\$25,482	\$37,300	6.5%	\$ 2,285
62-40-120	SALARIES & WAGES (PART TIME)	\$30,357	\$33,384	\$21,964	\$32,802	-1.7%	\$ (583)
62-40-130	EMPLOYEE BENEFITS	\$20,248	\$20,956	\$15,065	\$22,136	5.6%	\$ 1,180
62-40-240	SUPPLIES	\$43	\$1,335	\$276	\$1,000	-25.1%	\$ (335)
62-40-245	MISC - ORCHARD DAY EXPENSE	\$43,666	\$70,000	\$60,874	\$50,562	-27.8%	\$ (19,438)
62-40-251	COMMUNITY EVENTS EXPENSE	\$31,194	\$45,400	\$27,201	\$44,000	-3.1%	\$ (1,400)
62-40-260	RODEO EXPENSE	\$100,476	\$86,600	\$69,227	\$96,000	10.9%	\$ 9,400
62-40-482	LITTLE MISS	\$1,576	\$1,000	\$120	\$1,000	0.0%	\$ 0
62-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$261,760	\$293,690	\$220,209	\$284,800	-3.0%	\$ (8,890)
TOTAL FUND EXPENDITURES		\$261,760	\$293,690	\$220,209	\$284,800	-3.0%	\$ (8,890)
NET REVENUE OVER EXPENDITURES		\$15,662	\$0	\$3,872	\$0	0.0%	\$ (0)

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COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
63-33-200	OTHER DONATIONS	\$4,323	\$2,650	\$4,758	\$0	-100.0%	\$ (2,650)
TOTAL INTERGOVERNMENTAL REVENUE		\$4,323	\$2,650	\$4,758	\$0	-100.0%	\$ (2,650)
<u>MISCELLANEOUS REVENUE</u>							
63-38-900	MISC REVENUE	\$0	\$3,100	\$0	\$4,700	51.6%	\$ 1,600
63-38-910	GIFT SHOP REVENUE	\$264	\$150	\$78	\$150	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$264	\$3,250	\$78	\$4,850	49.2%	\$ 1,600
<u>CONTRIBUTIONS AND TRANSFERS</u>							
63-39-100	TRANSFER FROM GENERAL FUND	\$15,200	\$15,200	\$11,400	\$16,200	6.6%	\$ 1,000
63-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$5,100	\$0	\$0	-100.0%	\$ (5,100)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$15,200	\$20,300	\$11,400	\$16,200	-20.2%	\$ (4,100)
TOTAL FUND REVENUES		\$19,787	\$26,200	\$16,237	\$21,050	-19.7%	\$ (5,150)
EXPENDITURES:							
<u>EXPENDITURES</u>							
63-40-120	SALARIES & WAGES (PART TIME)	\$13,792	\$14,738	\$9,851	\$14,552	-1.3%	\$ (186)
63-40-130	EMPLOYEE BENEFITS	\$1,153	\$1,062	\$838	\$1,127	6.1%	\$ 65
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS	\$85	\$0	\$0	\$0	0.0%	\$ -
63-40-240	SUPPLIES	\$2,870	\$6,500	\$0	\$4,221	-35.1%	\$ (2,279)
63-40-300	BLDG & GROUND MAINTENANCE	\$727	\$1,000	\$3,213	\$0	-100.0%	\$ (1,000)
63-40-650	GIFT SHOP EXPENSES	\$0	\$150	\$0	\$150	0.0%	\$ -
63-40-730	CAPITAL PROJECTS	\$2,886	\$2,750	\$2,750	\$1,000	-63.6%	\$ (1,750)
63-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$21,512	\$26,200	\$16,652	\$21,050	-19.7%	\$ (5,150)
TOTAL FUND EXPENDITURES		\$21,512	\$26,200	\$16,652	\$21,050	-19.7%	\$ (5,150)
NET REVENUE OVER EXPENDITURES		-\$1,726	\$0	-\$416	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
64-38-800	QUEEN FUNDRAISING REVENUE	\$2,695	\$2,400	\$1,740	\$2,400	0.0%	\$ -
64-38-900	DONATIONS	\$388	\$100	\$466	\$300	200.0%	\$ 200
64-38-950	PAGEANT TICKET SALES	\$2,883	\$1,500	\$2,152	\$1,500	0.0%	\$ -
TOTAL REVENUE		\$5,967	\$4,000	\$4,358	\$4,200	5.0%	
<u>CONTRIBUTIONS AND TRANSFERS:</u>							
64-39-100	TRANSFER FROM GENERAL FUND	\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
64-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRUBUTIONS AND TRANSFERS REVENUE		\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
TOTAL FUND REVENUES		\$14,267	\$12,300	\$10,582	\$12,500	1.6%	\$ 200
EXPENDITURES:							
<u>EXPENDITURES</u>							
64-40-100	FLOAT EXPENSES	\$13,090	\$800	\$0	\$800	0.0%	\$ -
64-40-200	PAGEANT EXPENSES	\$1,865	\$2,000	\$1,184	\$2,000	0.0%	\$ -
64-40-300	MISS SANTAQUIN SCHOLARSHIPS	\$9,200	\$7,300	\$4,297	\$7,300	0.0%	\$ -
64-40-500	OTHER	\$590	\$800	\$509	\$800	0.0%	\$ -
64-40-600	QUEEN FUND RAISING EXPENSE	\$1,907	\$900	\$1,226	\$1,100	22.2%	\$ 200
64-40-605	DRESSE EXPENSE	\$161	\$500	\$0	\$500	0.0%	\$ -
64-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$26,813	\$12,300	\$7,216	\$12,500	1.6%	\$ 200
TOTAL FUND EXPENDITURES		\$26,813	\$12,300	\$7,216	\$12,500	1.6%	\$ 200
NET REVENUE OVER EXPENDITURES		-\$12,546	\$0	\$3,366	\$0	0.0%	\$ (0)

Santaquin City

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Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
STORM DRAINAGE IMPACT FEE FUND							
REVENUES:							
<u>REVENUE:</u>							
65-38-100	INTEREST EARNINGS	\$77,309	\$30,000	\$62,518	\$40,000	33.3%	\$ 10,000
65-38-800	IMPACT FEE REVENUE	\$237,808	\$154,000	\$201,157	\$173,250	12.5%	\$ 19,250
TOTAL REVENUE:		\$315,118	\$184,000	\$263,675	\$213,250	15.9%	\$ 29,250
<u>CONTRIBUTIONS AND TRANSFERS:</u>							
65-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$1,370,000	\$0	\$1,636,750	19.5%	\$ 266,750
65-39-100	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRUBUTIONS AND TRANSFERS REVENUE		\$0	\$1,370,000	\$0	\$1,636,750		
TOTAL FUND REVENUES		\$315,118	\$1,554,000	\$263,675	\$1,850,000	19.0%	\$ 296,000
EXPENDITURES:							
<u>EXPENDITURES</u>							
65-40-720	IMPACT FEE EXPENSE	\$0	\$4,000	\$0	\$0	-100.0%	\$ (4,000)
65-40-730	EAST BENCH DEBRIS BASINS PROPERTY ACQUISITION	\$0	\$1,400,000	\$5,959	\$0	-100.0%	\$ (1,400,000)
65-40-731	CAPITAL FACILITIES MASTER PLAN	\$0	\$0	\$0	\$0	0.0%	\$ -
65-40-900	TRANSFER TO STORM WATER FUND	\$0	\$0	\$0	\$1,850,000	100.0%	\$ 1,850,000
65-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$0	\$1,554,000	\$5,959	\$1,850,000	19.0%	\$ 296,000
TOTAL FUND EXPENDITURES		\$0	\$1,554,000	\$5,959	\$1,850,000	19.0%	\$ 296,000
NET REVENUE OVER EXPENDITURES		\$315,118	\$0	\$257,716	\$0	0.0%	\$ (0)
RAP TAX FUND							
REVENUES:							
<u>REVENUE:</u>							
66-38-100	INTEREST EARNINGS	\$8,782	\$5,000	\$7,589	\$5,000	0.0%	\$ -
66-38-800	RAP TAX REVENUE	\$134,031	\$141,000	\$125,478	\$167,000	18.4%	\$ 26,000
66-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$153,000	100.0%	\$ 153,000
66-39-900	TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL REVENUE:		\$142,813	\$146,000	\$133,067	\$325,000	122.6%	\$ 179,000
TOTAL FUND REVENUES		\$142,813	\$146,000	\$133,067	\$325,000	122.6%	\$ 179,000
EXPENDITURES:							
<u>EXPENDITURES</u>							
66-40-720	RAP TAX EXPENSE	\$124,579	\$146,000	\$50,965	\$325,000	122.6%	\$ 179,000
66-40-900	TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	0.0%	\$ -
66-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$124,579	\$146,000	\$50,965	\$325,000	122.6%	\$ 179,000
TOTAL FUND EXPENDITURES		\$124,579	\$146,000	\$50,965	\$325,000	122.6%	\$ 179,000
NET REVENUE OVER EXPENDITURES		\$18,233	\$0	\$82,102	\$0	0.0%	\$ (0)

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COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGERS FOR SERVICE:</u>							
67-34-150	PARK RENTAL REVENUE	\$5,475	\$4,500	\$3,390	\$0	-100.0%	\$ (4,500)
67-34-152	BUILDING RENTAL REVENUE	\$19,321	\$21,000	\$28,896	\$0	-100.0%	\$ (21,000)
TOTAL CHARGES FOR SERVICES:		\$24,796	\$25,500	\$32,285	\$0		
<u>MISCELLANEOUS REVENUE:</u>							
67-34-160	UTAH COUNTY RECREATION GRANT	\$5,899	\$5,800	\$0	\$11,875	104.7%	\$ 6,075
67-34-170	HISTORIC PRESERVATION GRANT	\$0	\$1,000	\$0	\$1,000	0.0%	\$ -
67-34-175	MISC REVENUE	\$16,214	\$6,160	\$860	\$0	-100.0%	\$ (6,160)
TOTAL MISCELLANEOUS REVENUE		\$22,113	\$12,960	\$860	\$12,875		
<u>CONTRIBUTIONS AND TRANSFERS:</u>							
67-39-100	TRANSFER FROM GENERAL FUND	\$207,300	\$225,000	\$172,500	\$286,000	27.1%	\$ 61,000
67-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL REVENUE:		\$207,300	\$225,000	\$172,500	\$286,000	27.1%	\$ 61,000
TOTAL FUND REVENUES		\$254,208	\$263,460	\$205,645	\$298,875	13.4%	\$ 35,415
EXPENDITURES:							
<u>EXPENDITURES</u>							
67-40-110	SALARIES & WAGES	\$122,549	\$128,422	\$91,795	\$154,320	20.2%	\$ 25,897
67-40-120	SALARIES & WAGES (PART TIME)	\$16,894	\$8,059	\$7,159	\$8,501	5.5%	\$ 442
67-40-130	EMPLOYEE BENEFITS	\$61,687	\$82,903	\$55,278	\$92,240	11.3%	\$ 9,337
67-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$2,036	\$1,520	\$1,295	\$1,520	0.0%	\$ -
67-40-230	EDUCATION, TRAINING & TRAVEL	\$10,014	\$11,000	\$7,005	\$11,380	3.5%	\$ 380
67-40-240	SUPPLIES	\$1,743	\$2,456	\$1,342	\$2,000	-18.6%	\$ (456)
67-40-250	EQUIPMENT MAINTENANCE	\$2,068	\$2,000	\$883	\$2,400	20.0%	\$ 400
67-40-260	FUEL	\$2,887	\$3,600	\$1,664	\$3,600	0.0%	\$ -
67-40-280	TELEPHONE	\$1,620	\$1,620	\$1,170	\$1,620	0.0%	\$ -
67-40-300	BUILDINGS & GROUNDS MAINTENANCE	\$770	\$750	\$864	\$750	0.0%	\$ -
67-40-310	PROFESSIONAL & TECHNICAL	\$1,635	\$1,920	\$1,942	\$720	-62.5%	\$ (1,201)
67-40-610	OTHER SERVICES	\$2,026	\$2,000	\$0	\$2,000	0.0%	\$ -
67-40-620	HEALTH & WELLNESS INITIATIVE	\$6,756	\$6,410	\$2,419	\$250	-96.1%	\$ (6,160)
67-40-630	OUTDOOR RECREATION INITIATIVE	\$1,207	\$500	\$115	\$500	0.0%	\$ -
67-40-640	UT CO REC GRANT	\$5,899	\$5,800	\$0	\$11,875	104.7%	\$ 6,075
67-40-641	HISTORIC PRESERVATION GRANT	\$0	\$2,000	\$0	\$2,000	0.0%	\$ -
67-40-650	CREDIT CARD FEES	\$3,251	\$2,500	\$2,572	\$3,200	28.0%	\$ 700
67-40-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
67-40-740	CAPITAL VEHICLE & EQUIPMENT	\$13,558	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$256,600	\$263,460	\$175,503	\$298,875	13.4%	\$ 35,415
TOTAL FUND EXPENDITURES		\$256,600	\$263,460	\$175,503	\$298,875	13.4%	\$ 35,415
NET REVENUE OVER EXPENDITURES		-\$2,392	\$0	\$30,142	\$0	0.0%	\$ (0)

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COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGES FOR SERVICES</u>							
68-34-725	YOUTH ENRICHMENT	\$42,977	\$38,400	\$23,689	\$27,000	-29.7%	\$ (11,400)
68-34-730	ADULT ENRICHMENT	\$3,773	\$5,000	\$369	\$500	-90.0%	\$ (4,500)
68-34-735 (NEW)	ARCHERY	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
68-34-800	AEROBICS	\$22,483	\$32,400	\$23,761	\$29,000	-10.5%	\$ (3,400)
68-34-807	TUMBLING	\$83,629	\$38,000	\$35,292	\$5,000	-86.8%	\$ (33,000)
68-34-809	MARTIAL ARTS	\$63,981	\$49,600	\$37,547	\$61,000	23.0%	\$ 11,400
68-34-812	CHEER	\$0	\$80,500	\$68,066	\$45,000	-44.1%	\$ (35,500)
TOTAL CHARGES FOR SERVICES		\$216,843	\$243,900	\$188,726	\$172,500	-29.3%	\$ (71,400)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
68-39-100	TRANSFER FROM GENERAL FUND	\$65,000	\$65,000	\$48,750	\$68,000	4.6%	\$ 3,000
68-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$11,000	\$0	\$5,200	-52.7%	\$ (5,800)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$65,000	\$76,000	\$48,750	\$73,200	-3.7%	\$ (2,800)
TOTAL FUND REVENUES		\$281,843	\$319,900	\$237,475	\$245,700	-23.2%	\$ (74,200)
EXPENDITURES:							
<u>EXPENDITURES</u>							
68-40-110	SALARIES & WAGES	\$30,049	\$38,292	\$27,385	\$44,423	16.0%	\$ 6,131
68-40-120	SALARIES & WAGES (PART TIME)	\$165,742	\$137,766	\$98,417	\$76,109	-44.8%	\$ (61,658)
68-40-130	EMPLOYEE BENEFITS	\$26,805	\$31,846	\$22,032	\$30,743	-3.5%	\$ (1,102)
68-40-300	MISC SUPPLIES	\$1,711	\$2,746	\$2,309	\$1,000	-63.6%	\$ (1,745)
68-40-310	PROFESSIONAL & TECHNICAL (NEW)	\$0	\$0	\$0	\$1,500	100.0%	\$ 1,500
68-40-725	YOUTH ENRICHMENT	\$26,504	\$17,425	\$9,078	\$8,196	-53.0%	\$ (9,229)
68-40-730	ADULT ENRICHMENT	\$2,504	\$2,250	\$1,235	\$450	-80.0%	\$ (1,800)
68-40-735 (NEW)	ARCHERY	\$0	\$0	\$0	\$2,500	100.0%	\$ 2,500
68-40-800	AEROBICS	\$10,496	\$2,625	\$2,658	\$3,000	14.3%	\$ 375
68-40-807	TUMBLING	\$12,321	\$17,750	\$12,845	\$1,000	-94.4%	\$ (16,750)
68-40-809	MARTIAL ARTS	\$2,126	\$18,500	\$11,265	\$44,378	139.9%	\$ 25,878
68-40-812	CHEER	\$0	\$0	\$34,150	\$32,400	100.0%	\$ 32,400
68-40-850	CAPITAL VEHICLES & EQUIPMENT	\$2,566	\$1,200	\$1,156	\$0	-100.0%	\$ (1,200)
TOTAL EXPENDITURES		\$280,824	\$319,900	\$222,529	\$245,700	-23.2%	\$ (74,200)
TOTAL FUND EXPENDITURES		\$280,824	\$319,900	\$222,529	\$245,700	-23.2%	\$ (74,200)
NET REVENUE OVER EXPENDITURES		\$1,019	\$0	\$14,946	\$0	0.0%	\$ (0)

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Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND							
REVENUES:							
<u>TAXES</u>							
72-31-100	CURRENT PROPERTY TAXES	\$156,103	\$155,424	\$160,025	\$177,836	14.4%	\$ 22,412
TOTAL TAXES		\$156,103	\$155,424	\$160,025	\$177,836	14.4%	\$ 22,412
<u>INTERGOVERNMENTAL REVENUE:</u>							
72-33-600	LIBRARY CLEF FUNDS	\$4,762	\$4,200	\$4,761	\$4,200	0.0%	\$ -
72-38-200	OTHER GRANT REVENUE	\$4,057	\$30,000	\$9,279	\$30,000	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE:		\$8,819	\$34,200	\$14,040	\$34,200	0.0%	\$ -
<u>MISCELLANEOUS REVENUE</u>							
72-38-300	LIBRARY BOARD FUND RAISER	\$4,878	\$4,000	\$4,328	\$4,000	0.0%	\$ -
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$6,861	\$5,600	\$6,058	\$5,600	0.0%	\$ -
72-38-810	MISC.-BOOK SALES	\$692	\$500	\$623	\$500	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$12,431	\$10,100	\$11,010	\$10,100	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
72-39-410	TRANSFER FROM GENERAL FUND	\$80,500	\$82,300	\$61,725	\$113,200	37.5%	\$ 30,900
72-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$12,510	\$0	\$0	-100.0%	\$ (12,510)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$80,500	\$94,810	\$61,725	\$113,200	19.4%	\$ 18,390
TOTAL FUND REVENUES		\$257,853	\$294,534	\$246,801	\$335,336	13.9%	\$ 40,802
EXPENDITURES:							
<u>EXPENDITURES</u>							
72-40-110	SALARIES & WAGES	\$81,315	\$75,571	\$60,167	\$66,094	-12.5%	\$ (9,477)
72-40-120	SALARIES & WAGES (PART TIME)	\$94,224	\$109,902	\$77,542	\$156,988	42.8%	\$ 47,087
72-40-130	EMPLOYEE BENEFITS	\$31,444	\$40,947	\$23,431	\$36,244	-11.5%	\$ (4,703)
72-40-140	OVERTIME	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$16,124	\$16,370	\$15,376	\$19,909	21.6%	\$ 3,539
72-40-230	EDUCATION, TRAINING & TRAVEL	\$1,542	\$1,500	\$198	\$1,600	6.7%	\$ 100
72-40-240	SUPPLIES	\$8,644	\$8,544	\$7,568	\$9,300	8.8%	\$ 736
72-40-320	PROGRAMS	\$7,010	\$6,000	\$1,463	\$7,000	16.7%	\$ 1,000
72-40-600	LIBRARY-CLEF FUNDS	\$4,762	\$4,200	\$2,847	\$4,200	0.0%	\$ -
72-40-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-750	CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-760	OTHER GRANT EXPENSES	\$6,959	\$30,000	\$9,255	\$30,000	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$3,759	\$1,500	\$4,084	\$4,000	166.7%	\$ 2,500
72-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$255,783	\$294,534	\$201,932	\$335,336	13.9%	\$ 40,802
TOTAL FUND EXPENDITURES		\$255,783	\$294,534	\$201,932	\$335,336	13.9%	\$ 40,802
NET REVENUE OVER EXPENDITURES		\$2,070	\$0	\$44,869	\$0	0.0%	\$ (0)

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Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGES FOR SERVICES</u>							
75-34-000	MEMBERSHIP DUES	\$1,142	\$1,400	\$825	\$1,400	0.0%	\$ -
75-34-200	ELDRED REVENUES	\$2,000	\$2,000	\$2,000	\$2,000	0.0%	\$ -
75-34-300	MEALS	\$12,904	\$20,000	\$14,086	\$20,000	0.0%	\$ -
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$12,625	\$14,600	\$6,743	\$12,100	-17.1%	\$ (2,500)
75-34-500	CLASSES	\$245	\$500	\$399	\$0	-100.0%	\$ (500)
75-34-510	EVENTS	\$1,632	\$6,700	\$5,099	\$4,500	-32.8%	\$ (2,200)
TOTAL CHARGES FOR SERVICES		\$30,548	\$45,200	\$29,151	\$40,000	-11.5%	\$ (5,200)
<u>MISCELLANEOUS REVENUE</u>							
75-38-100	INTEREST EARNINGS	\$580	\$500	\$338	\$500	0.0%	\$ -
75-38-900	MISC REVENUE	\$0	\$0	\$98	\$0	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$580	\$500	\$435	\$500	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
75-39-100	TRANSFER FROM GENERAL FUND	\$50,000	\$66,000	\$45,000	\$71,500	8.3%	\$ 5,500
75-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$23,400	\$0	\$15,000	-35.9%	\$ (8,400)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$50,000	\$89,400	\$45,000	\$86,500	-3.2%	\$ (2,900)
TOTAL FUND REVENUES		\$81,127	\$135,100	\$74,586	\$127,000	-6.0%	\$ (8,100)
EXPENDITURES:							
<u>EXPENDITURES</u>							
75-40-110	SALARIES & WAGES	\$9,821	\$3,502	\$2,804	\$0	-100.0%	\$ (3,502)
75-40-120	SALARIES & WAGES (PART TIME)	\$40,526	\$69,163	\$42,592	\$72,972	5.5%	\$ 3,809
75-40-130	EMPLOYEE BENEFITS	\$8,117	\$8,216	\$6,864	\$6,890	-16.1%	\$ (1,326)
75-40-200	EDUCATION, TRAVEL, TRAINING	\$0	\$0	\$180	\$0	0.0%	\$ -
75-40-240	SUPPLIES	\$2,278	\$3,200	\$1,307	\$1,988	-37.9%	\$ (1,212)
75-40-310	EVENTS	\$2,280	\$7,600	\$6,917	\$4,000	-47.4%	\$ (3,600)
75-40-480	FOOD	\$18,027	\$38,370	\$26,439	\$38,500	0.3%	\$ 130
75-40-482	ELDRED FUND EXPENSES	\$9,675	\$4,400	\$1,924	\$2,000	-54.5%	\$ (2,400)
75-40-630	OTHER SERVICES	\$425	\$650	\$248	\$650	0.0%	\$ -
75-40-720	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
75-40-740	CAPITAL VEHICLE & EQUIP	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$91,150	\$135,100	\$89,274	\$127,000	-6.0%	\$ (8,100)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
75-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$91,150	\$135,100	\$89,274	\$127,000	-6.0%	\$ (8,100)
NET REVENUE OVER EXPENDITURES		-\$10,022	\$0	-\$14,688	\$0	0.0%	\$ (0)

Santaquin City

FY 2025-2026 Final Budget

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
FIRE - SPECIAL REVENUE FUND							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
76-33-405	EMT STATE GRANT	\$7,276	\$3,200	\$5,779	\$5,500	71.9%	\$ 2,300
76-33-450	FIRE STATE GRANT	\$0	\$0	\$0	\$0	0.0%	\$ -
76-33-455	WILDLAND FIRE GRANT	\$14,473	\$0	\$9,280	\$0	0.0%	\$ -
76-33-470	MISC GRANT REVENUE	\$0	\$0	\$0	\$0	0.0%	\$ -
76-34-300	EMPG GRANT REVENUE	\$12,750	\$14,500	\$3,500	\$0	-100.0%	\$ (14,500)
TOTAL INTERGOVERNMENTAL REVENUE		\$34,499	\$17,700	\$18,559	\$5,500	-68.9%	\$ (12,200)
<u>CHARGES FOR SERVICES</u>							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$1,300	\$1,900	\$1,600	\$1,900	0.0%	\$ -
76-34-260	FIRE PERMIT FEES	\$0	\$1,000	\$500	\$1,500	50.0%	\$ 500
76-34-270	COUNTY FIRE FEES	\$11,898	\$24,000	\$4,322	\$5,750	-76.0%	\$ (18,250)
76-34-275	COUNTY EMS FEES	\$7,773	\$10,000	\$13,244	\$18,000	80.0%	\$ 8,000
76-34-290	WILDLAND FIRE REVENUE	\$8,663	\$50,000	\$102,568	\$35,000	-30.0%	\$ (15,000)
76-34-900	AMBULANCE FEES	\$358,158	\$373,500	\$294,610	\$405,000	8.4%	\$ 31,500
TOTAL CHARGES FOR SERVICES		\$387,791	\$463,400	\$416,842	\$467,150	0.8%	\$ 3,750
<u>MISCELLANEOUS REVENUE</u>							
76-38-850	CLASS REGISTRATION REVENUE	\$0	\$12,000	\$9,100	\$12,000	0.0%	\$ -
76-38-900	MISC REVENUE	\$45,400	\$15,000	\$3,715	\$20,000	33.3%	\$ 5,000
TOTAL MISCELLANEOUS REVENUE		\$45,400	\$27,000	\$12,815	\$32,000	18.5%	\$ 5,000
<u>CONTRIBUTIONS AND TRANSFERS</u>							
76-39-100	TRANSFER FROM GENERAL FUND	\$772,850	\$922,700	\$761,800	\$1,376,000	49.1%	\$ 453,300
76-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$420,000	100.0%	\$ 420,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$772,850	\$922,700	\$761,800	\$1,796,000	94.6%	\$ 873,300
TOTAL FUND REVENUES		\$1,240,540	\$1,430,800	\$1,210,016	\$2,300,650	60.8%	\$ 869,850
EXPENDITURES:							
<u>FIRE PROTECTION</u>							
76-57-110	SALARIES & WAGES	\$127,317	\$130,604	\$95,219	\$230,704	76.6%	\$ 100,100
76-57-120	SALARIES & WAGES (PART TIME)	\$654,642	\$833,480	\$583,565	\$1,102,607	32.3%	\$ 269,127
76-57-130	EMPLOYEE BENEFITS	\$139,790	\$157,724	\$115,587	\$251,186	59.3%	\$ 93,462
76-57-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
76-57-132	EMPLOYEE RECOGNITIONS	\$3,050	\$2,500	\$643	\$3,103	24.1%	\$ 603
76-57-140	OVERTIME	\$0	\$10,873	\$17,414	\$26,000	139.1%	\$ 15,127
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIPS	\$3,677	\$8,000	\$4,862	\$8,000	0.0%	\$ -
76-57-211	EMS BILLING SERVICES EXPENSE	\$386	\$2,000	\$169	\$1,000	-50.0%	\$ (1,000)
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$8,372	\$14,000	\$8,369	\$10,000	-28.6%	\$ (4,000)
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$9,622	\$13,000	\$6,390	\$10,000	-23.1%	\$ (3,000)
76-57-239	OFFICE SUPPLIES	\$0	\$4,069	\$664	\$3,000	-26.3%	\$ (1,069)
76-57-240	FIRE-SUPPLIES	\$23,790	\$20,000	\$14,494	\$19,000	-5.0%	\$ (1,000)
76-57-242	EMS-SUPPLIES	\$38,372	\$40,000	\$27,910	\$41,000	2.5%	\$ 1,000
76-57-243	FIRE PREVENTION	\$4,805	\$7,000	\$2,375	\$6,000	-14.3%	\$ (1,000)
76-57-244	UNIFORMS	\$10,595	\$12,000	\$8,549	\$10,000	-16.7%	\$ (2,000)
76-57-246	EMERGENCY MANAGEMENT	\$2,505	\$2,500	\$1,671	\$4,000	60.0%	\$ 1,500
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$24,483	\$26,000	\$21,066	\$29,000	11.5%	\$ 3,000
76-57-252	EMS - EQUIPMENT MAINTENANCE	\$19,504	\$23,500	\$11,789	\$20,000	-14.9%	\$ (3,500)
76-57-260	FUEL	\$18,964	\$20,000	\$14,405	\$18,000	-10.0%	\$ (2,000)
76-57-280	TELEPHONE	\$4,663	\$5,050	\$2,967	\$5,050	0.0%	\$ -
76-57-300	STATE MEDICAID ASSESSMENT	\$9,920	\$11,000	\$8,785	\$12,800	16.4%	\$ 1,800
76-57-310	PROFESSIONAL & TECHNICAL	\$2,000	\$6,000	-\$2,888	\$6,000	0.0%	\$ -
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$257	\$4,000	\$0	\$4,000	0.0%	\$ (0)
76-57-700	WILDLAND EXPENDITURES	\$3,842	\$35,000	\$17,117	\$35,000	0.0%	\$ -
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$64,981	\$10,000	\$10,000	\$0	-100.0%	\$ (10,000)
76-57-741	FIRE - PPE ROTATION	\$23,384	\$20,000	\$28,065	\$25,200	26.0%	\$ 5,200
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
76-57-750	CAPITAL PROJECTS	\$0	\$12,500	\$0	\$0	-100.0%	\$ (12,500)
76-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
76-90-160	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$0	\$0	\$0	\$420,000	100.0%	\$ 420,000
TOTAL FIRE PROTECTION		\$1,212,452	\$1,430,800	\$999,187	\$2,300,650	60.8%	\$ 869,850
TOTAL FUND EXPENDITURES		\$1,212,452	\$1,430,800	\$999,187	\$2,300,650	60.8%	\$ 869,850
NET REVENUE OVER EXPENDITURES		\$28,088	\$0	\$210,830	\$0	0.0%	\$ (0)

RESOLUTION No. 06-06-2025

A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR SANTAQUIN CITY

WHEREAS, the governing body of the City of Santaquin, Utah, acknowledges that the fees required of various developers, subdividers, property owners, and citizenry of the City necessitate periodic review; and

WHEREAS, review of these fees has been found to be warranted in certain areas as they have gone without update or alteration for an extended period of time; and

WHEREAS, the City Council of Santaquin desires to make adjustments where necessary to the Santaquin City Fee Schedule in order to ensure proper and adequate service to the citizens of Santaquin;

NOW THEREFORE, BE IT RESOLVED by the City Council of Santaquin, Utah, that the following fees shall be established for various development projects and services rendered by employees and volunteers of the City, and shall be collected by the City Treasurer at the submittal of an application or request for action for which the fee has been designated herein:



FEE SCHEDULE

June 17, 2025

A. The fees charged by the City for services rendered to the community shall be as follows:

Development

Annexation Application¹⁰

- 4.99 acres or less - \$525.00 (\$125.00 Utah County Review)
- 5.00 acres or more - \$525.00 (\$125.00 Utah County Fee) + \$65 per acre over 5.00

Concept Review - \$400.00

Subdivisions

Preliminary (up to 2 reviews)

- Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.500}
- 1-10 lot Subdivision - \$1,600 x (# of lots)^{0.385}
- 11-100 lot Subdivision - \$2,075 x (# of lots)^{0.273}
- 100+ lot Subdivision - \$4,025 x (# of lots)^{0.130}

Final (up to 2 reviews)

- Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.400}
- 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.327}
- 11-100 lot Subdivision - \$2,300 x (# of lots)^{0.148}
- 100+ lot Subdivision - \$3,325 x (# of lots)^{0.068}

Additional DRC / Modified Final Plat Review – Varies (based on staff time spent & current hourly rates)

Lot Line Adjustment Review - \$150.00

Recording Fees - According to Utah County fee schedule. (Checks made out to Utah County Recorder's Office)

Plat approval extension request - \$200.00

Condominium Plat Review - \$1,000

Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$600.00

Multi-Family Residential Site Plan Review - \$600.00

Additional Site Plan Reviews Fee - Varies (based on staff time spent & current hourly rates)

Modified Site Plan Review Fee - Varies (based on staff time spent & current hourly rates) Modified plans include built

developments making alterations to site features requiring review by staff. Appeals Authority Application - \$200.00

Street Vacation⁸ - \$800.00

Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00

Prepayment of Inspection Costs Fee¹⁷ – 4% of City Engineer's Cost Estimate of Development Bond

Street Lights

General Fees

- Wire installation - \$1,750.00 per light (assumes 300 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.

- Trenching (where none provided) - \$ 18.00 per ft

Local / Collector Streets

- Lights - \$2,400.00 each

- Installation - \$4,200.00 each

- 6/3 TC Wire – current market price

- 2" Conduit– \$ 4.50 per ft

Arterial Streets

- Lights - \$6,650.00 each

Basic installation - \$4,800.00

6/3 TC wire – current market price

2" Conduit– \$7.50 per ft

Sweeps - \$500.00 each

Banner Arms - \$893.00

120-volt receptacle - \$55.00

Plant Hanger Rod - \$85.00

Flag Holder - \$104.00

Breakaway Hardware (UDOT Street) – \$800.00

Tunneling for any street light service - \$35.00 per ft

Strong Box & installation - \$5,000.00

3" pvc Strong Box conduit installation - \$8.75 per ft

Street Signage

Residential Combo (street/stop sign) - \$ 1,050.00 each

Oversized Combo (street/stop sign) - \$ 1,150.00 each

Street or Stop Sign only - \$ 850.00 each

Oversized Street or Stop sign only - \$ 950.00 each

Specialty Sign (Spd Limit, Child @ Play, etc.) - \$ 450.00 each

Zoning

Rezoning Request - \$400.00

Agriculture Protection Request - \$300.00

Conditional Use Permit Request - \$175.00

Ordinance Text Change Request - \$400.00

Permanent Sign Permit – as per Building fees

Temporary Sign Permit - \$30.00

Business Licenses

Initial Commercial License - \$75.00

Initial Home Occupation License - \$50.00

Temporary Business License - \$50.00

Annual Liquor License - \$100.00

Annual License Renewal Fee - \$35.00

Renewal Late Fee Penalty¹² – \$20.00

Annual Hobby Kennel Fee - \$50.00

Annual Residential Kennel Fee - \$100.00

Annual Commercial Kennel Fee - \$250.00

Solicitor Licenses - \$15.00 per Solicitor (must have a Santaquin City Business License)

Building

Permit Tracking Fee - \$70.00

Building Permit & Inspection Fees – Determined by Structure Plan review deposit – \$500.00 (new construction only -paid up front & applied to 65% plan check fee)

Plan Check Fee – 65% of building permit fee

Second Plan Check Fee (and subsequent reviews) – 50% of the initially calculated plan check fee

State Building Fee - Equal to 1% of Building Permit Fee

Water Impact Fee¹⁹

Units of Measure	Equivalency	Impact Fee
¾" Meter	1.00	\$1,180.00
¾ or 1" Meter	1.00	\$1,180.00
1 ½"	3.33	\$3,920.00

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2"	5.33	\$6,289.00
3"	10.00	\$11,799.00
4"	16.67	\$19,669.00
6"	33.33	\$39,327.00
8"	53.33	\$62,926.00

Money In Lieu of Water Dedication Fee^{27 27*} - \$ 6,000.00/AF

Pressurized Irrigation Impact Fee¹⁸ - \$4,123.00

Storm Drain Impact Fee - \$770.00²³

Sewer Impact Fee:

Standard User Fee – \$5,096.30 per residential dwelling or unit (Single Family & Multi-Family)

Non-Residential Fee – Based on Meter Size and other water usage factors.

Detached Accessory Dwelling Unit (ADU) Fee - \$4,586.67 per unit

Park/Recreation Impact Fee:

Single-Family Dwelling or Connection \$5,491.58

Multi-Family Dwelling Unit or Connection - \$4,489.26

Detached Accessory Dwelling Unit (ADU) Fee - \$4,040.33

Transportation Impact Fee²⁴:

Single-Family Detached Housing = \$768.60/Unit

Public Safety Impact Fees

EMS/Fire

Residential Impact Fee = \$784.24/Unit

Non-Residential Impact Fee = \$0.90/s.f.

Police

Residential Impact Fee = \$35.72/Unit

Non-Residential Impact Fee = \$0.05/s.f.

Meter Fee (Culinary Water)

¾" service - \$200.00

1" service - \$310.00

1½" service - \$1,250.00

2" service - \$1,400.00

4" service - \$ market cost at time of purchase

Meter Fee (PI)

¾" service - (not available for PI)

1" service - \$310.00

1½" service - \$2,500.00

2" service - \$2,800.00

4" service - \$ market cost at time of purchase

Single Meter Radio (MXU) Fee (PI & CW) \$215.00

Dual Meter Radio (MXU) Fee (PI & CW) \$305.00

Separate MXU - \$215.00

Meter Install (PI & CW)

¾" & 1" - \$250.00

1-1/2" & Larger - \$450.00

Temporary Construction Water - \$50.00

Lot Identification Sign for new Construction - \$10.00

Installing or Removing Grade Ring - \$50.00

Demolition Permit Fee - \$35.00 Re-Inspection fee - \$75.00 (for the 2nd building re-inspection)

Re-Inspection fee - \$150.00 (for the 3rd and subsequent building re-inspections)

Landscaping Bonds

10,000 SF Lot or Less - \$5,000.00

10,001-15,000 SF Lot - \$8,000.00

15,001 SF Lot or Greater - \$10,000.00

Water for Construction

Project within City boundaries - \$2.50 per 1,000 gallons

Project outside City boundaries - \$5.00 per 1,000 gallons

Water Hydrant Meter Deposit - \$2,600.00 ¹⁶

Construction in City Right-of-Way⁴

0-2 Years since Resurfacing

Summer Permit Fee - \$3,000.00, plus \$20

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

Summer Permit Fee - \$2,500.00, plus \$15

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

Summer Permit Fee - \$2,000.00, plus \$10

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available^{21 13}

Base Rate²⁵ - \$30.09 per month

Usage Rate:

0 – 4,000 gallons²⁵ - \$0.71 per thousand gallons

4,001 – 8,000 gallons²⁵ - \$1.08 per thousand gallons

8,001 – 12,000 gallons²⁵ - \$1.43 per thousand gallons

12,001 – 50,000 gallons²⁵ - \$2.62 per thousand gallons

50,001 – 100,000 gallons²⁵ - \$2.84 per thousand gallons

100,001+ - \$3.09 per thousand gallons

Pressurized Irrigation Rates^{21 13}

Base Rate²⁶ per month \$20.36 (1")

\$30.24 (1.5" or larger)

Usage Rate:

0 – 25,000 gallons²⁵ - \$0.91 per thousand gallons

25,001 – 45,000 gallons²⁵ - \$0.93 per thousand gallons

45,001 – 65,000 gallons²⁵ - \$0.95 per thousand gallons

65,001 – 100,000 gallons²⁵ - \$1.03 per thousand gallons

100,001+ gallons²⁵ - \$1.07 per thousand gallons

Sewer Rates^{21 13}

Base Rate - \$45.16 per month

Per 1000 gallons - \$1.01 (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$200.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

Utility Service Order (service disconnected & reconnected for repairs, move meter, etc.) - \$75.00

Meter Install Reschedule Fee - \$75.00

Storm Drainage Monthly Rates¹³ \$2.86

Waste Removal

Monthly Rates¹³ \$17.06 per container

Recycling Rates \$10.30 per container²²

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

Item # 3.

Landfill Rates

Contractors Disposing of Construction Site Materials

- 6-wheeled vehicle - \$60.00 per load for materials originating within the City Limits
- 6-wheeler vehicle - \$150.00 per load for materials originating outside the City Limits
- 10-wheeled vehicle - \$80.00 per load for materials originating within the City Limits
- 10-wheeled vehicle - \$400.00 per load for materials originating outside the City Limits
- Larger than 10-wheeled vehicle - \$160.00 per load for materials originating within the City Limits
- Larger than 10-wheeled vehicle - \$600.00 per load for materials originating outside the City Limits

Cemetery²⁰

Plot Sales

- Resident - \$800.00 per plot¹
- Non-Resident - \$2000.00 per plot¹

Flush Mount Designated Plots:

- Resident - \$700.00 per plot¹
- Non-Resident - \$1800.00 per plot¹
- ½ – Size or Infant Locations³
 - Resident - \$250.00
 - Non-Resident - \$500.00
- ¼ – Size or Cremation Locations
 - Resident - \$500.00
 - Non-Resident - \$600.00

Opening and Closing Fees

- Resident
 - Single Depth - \$450.00
 - Double Depth 1st Burial - \$900.00
 - 2nd Burial - \$450.00
- Non-Resident
 - Single Depth - \$800.00
 - Double Depth - 1st Burial - \$1,600.00
 - 2nd Burial - \$800.00

Infant³

- Resident - \$200.00
- Non-Resident - \$400.00

Cremation³

- Resident - \$250.00
- Non-Resident - \$400.00

Weekend, Holiday or After Hours in addition to the Opening and Closing Fees

- Full Size - \$200.00
- Infant - \$100.00
- Cremation - \$100.00

Disinterment²

- Resident - \$1,200.00 minimum
 - Infant - \$800.00 minimum
 - Cremation - \$400.00 minimum
- Non-Resident - \$1,200.00 minimum
 - Infant - \$800.00 minimum
 - Cremation - \$400.00 minimum
- Less than 8-hour notice - \$50.00 additional
- Burial Right Transfers for residents - \$25.00
- Burial Right Transfers s for non-resident - \$500.00 (if less than 10 years)
- Duplicate Copy of Deed - \$25.00
- Removal & Resetting of a Headstone to Accommodate an Opening or Closing - \$100.00

If Cemetery is not vacated by 4:00 pm an additional charge of \$50.00 will be charged

Animal Licensing

Licensing Fees shall follow the current South Utah Valley Animal Shelter Fee Schedule

Miscellaneous Fees

Return Check Fee - \$25.00

Notary Fees

- First Document - \$5.00
- Each Additional Document - \$1.00

Checks for services must be made for the amount of purchase/fee only. No change will be given.

Cashier will not accept more the \$10.00 in change per transaction.

Facility Rental⁵

East Side Park Pavilion

- Residents - \$30.00 per day time slot
- Non-Resident - \$60.00 per day time slot

Prospector View Park Pavilion

- Residents - \$30.00 per day time slot
- Non-Resident - \$60.00 per day time slot

Theodore Ahlin Park Pavilion

- Residents - \$30.00 per day time slot
- Non-Resident - \$60.00 per day time slot

Squash Head Park Pavilion

- Residents - \$25.00 per day time slot
- Non-Resident - \$50.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Sunset Trails Park Large Pavilion

- Residents - \$30.00 per day time slot
- Non-Resident - \$60.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Centennial Park⁶

- Residents - \$50.00 per day time slot
- Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Orchard Cove Park

- Residents - \$50.00 per day time slot
- Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$100.00 per night includes up to 10 tents and/or trailer spaces

Non-Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$150.00 per night includes up to 10 tents and/or trailer spaces

Arena⁹

Single Use

Commercial Use

- All Day (7am to dark) - \$200.00
- Refundable Security Deposit - \$200.00

Non Resident

- All Day (7am to dark) - \$100.00
- Refundable Security Deposit - \$100.00

Resident

- Half Day (7am to 2pm or 3pm to dark)

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All Day (7am to dark) - \$50.00
 Refundable Security Deposit - \$100.00
 Annual Use – includes 1 day per week during season
 Half Day (7am to 2pm or 3pm to dark) - \$500.00
 All Day (7am to dark) - \$750.00
 Land Lease for cows - \$100 per season
 Announcer Stand with sound - \$25.00
 Grooming - \$75.00 per “work”
 Lighting - \$25.00
 Baseball/Softball Fields¹⁵
 Field #1, #2, & #3 Baseball Fields
 \$15.00 per hour, \$100 per day
 Additional Prep \$25

 Callaway Baseball Field
 \$15 per hour, \$100 per day
 Additional Prep \$25
 \$25 per hour for lighting
 Orchard Hills Softball Field
 \$15.00 per hour, \$100 per day
 Harvest View Soccer Fields
 Large Fields \$25 per hour
 Medium Fields \$20 per hour
 Small Fields \$15 per hour
 \$25 per hour for lighting

Ballfield Refundable Security Deposit \$200

Santaquin Community Center @ City Hall^{5, 14, 15 & 28}

Police Department GRAMA Requests

Research Fee - \$22.00/hour after first 15 minutes
 Copy of Report -
 \$10 per report up to 25 pages,
 \$0.25 per page after first 25 pages
 Accident Form⁷ - \$10.00
 Photographs - \$5.00 each photo
 Tape Duplication - \$25.00/hour, minimum 1 hour
 \$10.00 per DVD,
 \$10.00 per tape postage & handling
 Fingerprints
 Santaquin – No Charge up to 2 cards, \$15.00 after two cards
 Non-Residents - \$25.00 up to 2 cards
 Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)
 Junk Permits
 Santaquin – No Charge
 Non-Residents - Service no longer available
 Contract Services - \$125.00 per Officer/per hour
 Driving Privilege Verification \$50.00

Copies

Land Use & Development Management Code - \$35.00
 Subdivision Code - \$25.00
 General Plan - \$2.00 (CD) \$75.00 (Hard Copy)
 City Construction Standards & Drawings - \$40.00
 Zoning Map (11X17) - \$3.00
 Custom Maps - To Be Determined
 Official City Maps (up to 36" × 48") - \$15.00
 Miscellaneous Copies - \$0.50 per page

Fire/EMS Department

Personnel:
 EMT Stand-by \$40.00
 Paramedic Stand-by \$57.00
 Firefighter Stand-by \$45.00
 Fire/EMS Officer Stand-by \$75.00
 Chief Officer Stand-by \$100.00
 Resources:
 Ambulance, Paramedic \$160.00
 Fire/Rescue - UTV \$70.00
 Ladder Truck – Stand-by/Response \$350.00/hr plus \$1.50/Mile
 Engine – Stand-by/Response \$300.00/hr plus \$1.50/Mile
 Rescue/Squad – Stand-by/Response \$150.00/hr plus \$1.50/Mile
 Tender – Stand-by /Response \$150.00/hr plus \$1.50/Mile
 Brush Truck (Type 6) – Stand-by /Response \$160.00/hr plus \$1.50/Mile
 Haz Mat Mitigation – Stand-by/Response Equipment billed at listed rate plus supplies
 Confined Space Entry – Stand-by /Response Equipment billed at listed rate plus supplies
 Foam, Class A or B – Current Market Value
 Absorbent – Current Market Value
 Permit Fees:
 Fireworks Sales/Display - \$75.00
 Fuel Storage Installation – Per Tank
 Above Ground \$75.00
 Below Ground \$300.00
 Fuel Storage Tank Removal – Per Tank
 Above Ground \$75.00
 Below Ground \$300.00
 LPG Installation Per Tank- \$75.00
 Tents/Canopies (>400 sqft) –
 Residential \$40.00
 Commercial \$100.00
 Fire Flow Test (per hydrant) - \$50.00
 Fire Report Copying - \$15.00 plus \$0.25 Per Sheet
 Medical Gas Storage Installation/removal, fixed - \$75.00
 Others Fees as adopted by IFC - \$75.00
 Inspections/Plan Review Fees:
 Special/Follow-up Inspections - \$200.00
 Fire Sprinkler Systems Installation, New/Renovated –
 10-100 Heads - \$200.00
 101-200 Heads - \$300.00
 201-300 Heads - \$400.00
 >301 Heads \$500.00 plus \$0.75 per sprinkler head
 Commercial Cooking Fire Suppression System - \$200.00
 Duct Light Test \$200.00
 Fire Alarm System Installation –
 \$200.00 < 6,000 Sq Ft
 \$300.00 > 6,000 Sq Ft
 Paint Booth - \$300.00
 Care Facilities Annual Inspections –
 Exempt Child Care \$50.00
 Daycare/Preschool - \$50.00
 Care Center/Assisted living - \$100.00
 Final Inspections, Commercial \$100.00

GRAMA Requests

Research/compilation Fee - \$40.00 per hour after the first 15 minutes
 Copies - \$0.25 per black/white page
 \$0.75 per color page

\$5.00 per Certified Copy

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents

\$60.00 non-residents

All Replacement Cards - \$2.00

Special Inter Library Loans per item - \$3.00

Fines - \$0.10 per day for overdue books

\$1.00 per day for overdue DVD's or Kindle Devices

Fees for damage to media placed in the Drop Box \$5.00

Fees for damage to books and other materials will be assessed by Library Staff up to the replacement cost

Interlibrary Loan - \$3.00 + extra postage

Copies - \$0.10 per black/white page

\$0.20 per pre-printed page

\$0.50 per color page

- ¹ Cemetery plots which are purchased on an extended pay contract are subject to an additional interest charge of 1.5% monthly or 18% annually. Flush Mount headstones are only permitted in designated areas.
- ² Additional disinterment fees could be assessed depending on the location of the grave and will be reviewed on a case by case basis.
- ³ A baby is determined to be a child before their 3rd birthday. Children 3 years of age or older shall be considered adults. All Infant and cremations must have a flush headstone unless using a full-size grave.
- ⁴ All fees for construction in a City right-of-way shall double for work done without a permit or for work commencing prior to a permit being issued.
- ⁵ Verification of residency is required at the time of reservation/payment.
- ⁶ Park & Ballfield Reservations will not be taken for the following year until January 1st. In case of inclement weather, reservations may be rescheduled, and deposits may be refunded, however, rental fees are not subject to refunds. Reservations must be canceled at least 2 weeks prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.
- ⁷ Only state forms will be copied with requests for accident reports.
- ⁸ This amount is an estimated amount of actual City costs associated with uncontested proposals. Additional fees may be negotiated and assessed based on applications requiring City staff time beyond that reasonably anticipated for such an application. The City may credit this fee toward an applicant's purchase of vacated street area.
- ⁹ All scheduling for the arena will be done through the City Recreation Department. The season runs from the first day in April to the last day in September. Annual fees are based on one day per week. If a person/organization/group wants to reserve facilities for two day a week, fees would be double, three days; fees would be triple, and so on. Lessee may lease area, not to exceed five hundred (500) square feet; maximum 15 cattle per pen and no more than two (2) pens may be leased at the facilities. **No other** livestock is permitted. Livestock owners must receive approval for use and location from the city prior to setting up temporary fencing. Livestock owners must provide their own temporary fencing and feed.
- ¹⁰ Acreage of properties owned by a government entity are excluded from fee calculations. Existing public roads adjacent to annexation boundaries should be included with such petitions in accordance with City policies and planning purposes. Where non-petitioning properties are more than 30% of the annexing area, those fees which would be required for non-petitioning properties may be deferred for up to one year of the annexation becoming effective under the following requirements:
 1. A bond in a form acceptable to the City is posted for the remainder fees. Such a bond shall be forfeited to the City if the remaining fees are not paid within the allowed 12-month time frame.
 2. Petitioners cannot receive final approval on a plat until all required annexation fees, including non-petitioned property fees, are paid.
- ¹¹ Any additional Public Safety costs necessary for the event will be assessed to the applicant. If events are held in a public park, appropriate park fees apply.
- ¹² Annual renewal fees are due February 1st. If payment is not received by March 1st of the same renewal year, the license shall be considered null and void and a new license must be applied for with all associated new licensing fees. Persons operating a business without a renewed and/or current business license shall be subject to all penalties applicable under City and State law.
- ¹³ Base and Usage rates will be adjusted each July 1st to reflect the Consumer Price Index change from the preceding calendar year.
- ¹⁴ Deposits may be applied to customer's billings or may be returned when all billings are current.
- ¹⁵ City Sponsored activities/sports will have first priority when scheduling of the fields and facilities.
- ¹⁶ Deposit for Water Hydrant Meter Deposit will be refunded when meter is returned.
- ¹⁷ Pre-paid fees will be placed into an escrow account and drawn upon as inspection costs are incurred by the City. If costs for inspections and testing exceed the amount in the escrow account, they will be the responsibility of the developer and paid for prior to receiving final approvals at the end of the development warranty period. At the conclusion of a final walk through and city acceptance of the improvements, the

developer may be reimbursed any amount remaining in the escrow account in accordance with reimbursement procedures found in city ordinances.

¹⁸ One ERU is equivalent to .25 acres of single-family development. For all other types of development, the following formula will be utilized Step 1: Divide 10,890 (total sf in .25 acres) by impact fee per ERU (\$4,123) = \$0.3786 per sf. Step 2: Multiply irrigable area (sf lot size minus sf of hardscape on lot) by Impact Fee per sf (\$0.3786) to arrive at impact fee.

¹⁹ Per Equivalent Residential Unit: Impact Fee is \$1,180.00.

If situations arise where one customer wishes to use multiple meters, or it appears that the proposed fees by meter size in Table 3-13 will not lead to a fair and equitable result, the city may instead calculate impact fees according to the following formula:

Impact fee = (Peak Day Water use [gpd]) / (500 gpd/ERC) * (\$1,180/ERC)

For example, a customer who would use 20,000 gallons of water on the peak day would have an impact fee calculated as follows:

Impact fee = (20,000 gpd) / (500 gpd/ERC) * (\$1,180/ERC) = \$47,200

²⁰ Fees for Cemetery Service not listed on the Consolidated Fee Schedule will be reviewed and charged on a case-by-case basis.

²¹ Culinary Water, Pressurized Irrigation, and Sewer base and usage rates are the same for unincorporated areas.

²² It is required to schedule the pickup/return of the customers recycling can. Missing recycling cans will be assessed a fee equivalent to the cost of a replacement recycling can.

²³ The base impact fee is \$468.00; Regional Pond fee is \$270.00, and the East side Debris Basins fee is \$32.00.

²⁴ Fees for all other uses (e.g. Residential, Commercial, etc.), please refer to the Transportation Impact Fee Analysis (Exhibit B) Table 14 of pages 11 and 12.

²⁵ The 2020-2021 Culinary and Irrigation Master Plan update includes a water rate study rate schedule. Annual increases to base and usages rates based outlined in this study.

²⁶ In anticipation of the arrival of Central Utah Pipeline (CUP) water, in 2019, the City Council authorized an increase to Pressurized Irrigation Base Rates of \$1.00/month surcharge in FY2021-22 and a second \$1.00/month in FY2022-23. These increases are in addition to those rates outlined in the rate plan identified in footnote #25.

²⁷ In anticipation of the arrival of Central Utah Pipeline (CUP) water, in 2019, the City Council authorized and initial approval of the acceptance of Money In Lieu of Water Dedication of \$4,750 per acre foot. This rate increased to \$5,000 per acre foot in FY2021-22. This rate is increased to \$5,500 in FY 2023-2024 and will increase annually by 3% unless market adjustments are required.

^{27*} Market adjustment

²⁸ Santaquin Community Center @ City Hall rental fees will follow the table below:

Santaquin Community Center @ City Hall- Rental Fees				
	Resident Weekday	Resident Friday-Saturday	Non-resident Weekday	Non-resident Friday-Saturday
Multipurpose Room (upstairs)				
Half Day: Up to 6 hours	\$350.00	\$450.00	\$550.00	\$700.00
Full Day: Available 6am-10pm	n/a	\$800.00	n/a	\$1,100.00
Large Classroom-West (downstairs)				
2 hour block fee	\$ 80.00	\$ 90.00	\$ 100.00	\$ 110.00
Additional fee per hour	\$ 40.00	\$ 45.00	\$ 50.00	\$ 55.00
Large Classroom-East/with curtain (downstairs)				
2 hour block fee	\$ 80.00	\$ 90.00	\$ 100.00	\$ 110.00
Additional fee per hour	\$ 40.00	\$ 45.00	\$ 50.00	\$ 55.00
Arts & Crafts Room (Birthday Room/downstairs)				
Weekday Special 9am-5pm/ 2 hour block fee	\$ 30.00	n/a	\$ 40.00	n/a
Night & Friday/Saturday: 2 hour block block	\$ 40.00	\$ 45.00	\$ 50.00	\$ 55.00
Additional fee per hour	\$ 20.00	\$ 22.50	\$ 25.00	\$ 27.50
Refundable Cleaning Deposit Required:				
Multipurpose Room:	\$500			
Basement Classroom (East or West):	\$100			

B. Furthermore:

1. In addition to the fees listed above, every development within the City boundaries of Santaquin, Utah, shall pay an infrastructure inspection fee according to the following:

a. Subdivision Infrastructure. Prior to the construction of any infrastructure which is approved as a part of a subdivision and is located within the boundaries of the same subdivision, the developer shall provide the City with funds, in an amount equal to 4% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid for in full by the developer prior to final approval of the infrastructure.

b. Off-Site and Other Infrastructure. Prior to the construction of any infrastructure which is: 1) approved as a part of a subdivision but which is not located within the boundaries of the subdivision; or 2) unrelated to an approved subdivision, the developer shall provide the City with funds, in an amount equal to 2% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid for in full by the developer prior to final approval of the infrastructure.

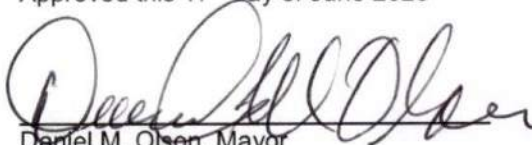
2. Bond or Escrow. The sub divider shall furnish a bond or escrow in the amount of one hundred twenty-five percent (125%) of improvement costs with the city recorder, prior to the beginning of any subdivision construction, to assure the proper installation and construction of all required improvements within two (2) years immediately following the approval of the subdivision plat by the city council. Release of such bond or escrow shall be made as per city code (11-11-3).

3. Payment of fees in full shall be the responsibility of the applicant. Payment of fees in full shall be required as a part of all application submittals, as stipulated herein. It shall be the responsibility of the applicant to submit the necessary materials in order to be eligible for review on an agenda of any City reviewing body. Placement on an agenda is not necessarily automatic and verification of the review of the application by the City is **strongly** encouraged.

C. In addition, and notwithstanding the above schedule of fees, should the review and processing fees exceed those identified herein, the applicant shall pay **actual costs** as determined and documented by the City Recorder.

This resolution shall become effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

Approved this 17th day of June 2025


Daniel M. Olsen, Mayor

Councilmember Art Adcock
Councilmember Brian Del Rosario
Councilmember Travis Keel
Councilmember Lynn Mecham
Councilmember Jeff Siddoway

Voted YES
Voted YES
Voted YES
Voted YES
Voted YES

ATTEST:


Amalie R. Ottley, City Recorder



COMMUNITY DEVELOPMENT AND RENEWAL AGENCY OF SANTAQUIN CITY

RESOLUTION 08-01-2025 CDA

ESTABLISHMENT OF THE FY2025-2026 BUDGET FOR THE COMMUNITY DEVELOPMENT AND RENEWAL AGENCY OF SANTAQUIN CITY

WHEREAS, the Community Development and Renewal Agency of Santaquin City (“CDRA”) is a political subdivision of the State of Utah; and

WHEREAS, the CDRA is required to pass an annual budget to plan for and address the operational, financial, debt and capital investment needs of the entity;

**NOW THEREFORE, BE IT RESOLVED BY THE COMMUNITY
DEVELOPMENT AND RENEWAL AGENCY OF SANTAQUIN CITY BOARD
AS FOLLOWS:**

SECTION 1: The table below represents and is hereby adopted as the Budget for Community Development and Renewal Agency of Santaquin City for the Fiscal Year 2025-2026.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 7th day of August, 2025.

Daniel M. Olson, Board Chair

Board Member Art Adcock
Board Member Brian Del Rosario
Board Member Travis Keel
Board Member Lynn Mecham
Board Member Jeff Siddoway

Voted ____
Voted ____
Voted ____
Voted ____
Voted ____

Attest:

Amalie R. Ottley, Secretary

Community Development and Renewal Agency of Santaquin City

2025-2026 Budget

<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	<u>\$ 2,551,109</u>
<u>Revenues:</u>	
Interest Earned:	\$ 20,000
Proceeds from Property Sales	\$ 685,000
Transfers from Santaquin City 2025-26:	\$ -
Total Revenues:	<u>\$ 705,000</u>
<u>Total Equity & Revenue</u>	<u>\$ 3,256,109</u>
<u>Expenditures:</u>	
Licensing & Registration	\$ 50
Legal & Professional	\$ 7,000
Project Area Plan Development & Engineering	\$ 15,000
West CDRA - Subdivision Improvements	\$ 250,000
West CDRA - Offsite Infrastructure	\$ -
Bank Charges	\$ 100
Transfer to City (Admin, Eng, Inspection Costs)	\$ 20,000
Transfer to City (Capital Project - Library)	\$ 1,100,000
Total Expenditures:	<u>\$ 1,392,150</u>
<u>Estimated Ending Equity (Carry Over) Balance:</u>	<u>\$ 1,863,959</u>

*Note: Any unspent funds will carry over to the next FY as Equity

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% Thru Yr.	Projected Budget (2025-2026)	%Chg.	\$ Chg.
<u>Revenues:</u>							
81-3610	Interest Earned	\$ 95,614	\$ 20,000	\$ 58,466	\$ 20,000	0.0%	\$ 0
81-3615	Proceeds from Property Sales	\$ 2,043,285	\$ 700,000	\$ 2,810,389	\$ 685,000	-2.1%	\$ (15,000)
81-3620	Misc. Income	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-3910	Transfers from City	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-3999	Contribution from Fund Balance	\$ -	\$ 970,000	\$ -	\$ 687,150	-29.2%	\$ (282,850)
	Total Revenues:	\$ 2,138,899	\$ 1,690,000	\$ 2,868,855	\$ 1,392,150	-18%	\$ (297,850)
<u>Expenditures:</u>							
81-4410.451	Licensing & Registration	\$ 25	\$ 50	\$ -	\$ 50	0.0%	\$ -
81-4410.455	Legal & Professional	\$ 5,741	\$ 10,000	\$ 2,800	\$ 7,000	-30.0%	\$ (3,000)
81-4410.485	Project Area Plan Development & Engineering	\$ 7,800	\$ 25,000	\$ 17,972	\$ 15,000	-40.0%	\$ (10,000)
81-4410.490	West CDRA - Subdivision Improvements	\$ 2,055,207	\$ 1,634,850	\$ 851,037	\$ 250,000	-84.7%	\$ (1,384,850)
81-4410.495	West CDRA - Offsite Infrastructure	\$ 314,813	\$ -	\$ 489,320	\$ -	0.0%	\$ -
81-4410.611	Bank Charges	\$ 55	\$ 100	\$ 35	\$ 100	0.0%	\$ -
81-4410.810	Transfer to City (Admin, Eng, Inspection Costs)	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
81-4410.815 (NEW)	Transfer to City (Capital Projects-Library)	\$ -	\$ -	\$ -	\$ 1,100,000	100.0%	\$ 1,100,000
	Total Expenses:	\$ 2,403,641	\$ 1,690,000	\$ 1,361,164	\$ 1,392,150	-18%	\$ (297,850)
NET REVENUE OVER EXPENDITURES		\$ (264,741)	\$ -	\$ 1,507,691	\$ 0		

SANTAQUIN LOCAL BUILDING AUTHORITY

RESOLUTION 08-01-2025 LBA ESTABLISHMENT OF THE SANTAQUIN LOCAL BUILDING AUTHORITY FY2025-2026 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Budget for Santaquin Local Building Authority for the Fiscal Year 2025-2026.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 7th day of August, 2025.

Daniel M. Olson, Board Chair

Board Member Art Adcock	Voted ____
Board Member Brian Del Rosario	Voted ____
Board Member Travis Keel	Voted ____
Board Member Lynn Mecham	Voted ____
Board Member Jeff Siddoway	Voted ____

Attest:

Amalie R. Ottley, Secretary

Santaquin Local Building Authority 2025-2026 Budget

Carry Over Reserve Balance from Prior Year (Equity): \$ 2,985.97

Revenues:

Budgeted Transfers from Santaquin City 2025-26: \$ 190,900

Total Revenues: **\$ 190,900**

Total Equity & Revenue

\$ 193,886

Expenditures:

Licensing & Registration \$ 78

Zions Bank Trustee Fees (Annual) \$ 2,750

Santaquin City Public Works Building Debt Service \$ 188,071

Total Expenditures: **\$ 190,900**

Estimated Ending Equity (Carry Over) Balance: **\$ 2,986**

**Note: Any unspent funds will carry over to the next FY as Equity*

Account Number	Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actuals (2024-2025) 75% of Year	Projected Budget (2025-2026)	%Chg.	\$ Chg.
Revenues:							
82-3610	Interest Earned	\$ 1,029	\$ -	\$ 789	\$ -	0.0%	\$ -
82-3910	Transfers from City	\$ 187,778	\$ 189,549	\$ 34,966	\$ 190,900	0.7%	\$ 1,351
82-3920	Contribution from Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
	Total Revenues:	\$ 188,806	\$ 189,549	\$ 35,755	\$ 190,900	1%	\$ 1,351
Expenditures:							
82-4410.451	Licensing & Registration	\$ 35	\$ 35	\$ -	\$ 78	124.3%	\$ 43
82-4410.611	Bank Charges	\$ 2,250	\$ 2,750	\$ 2,020	\$ 2,750	0.0%	\$ -
82-4410.810	Debt Service - Principal	\$ 114,000	\$ 119,000	\$ -	\$ 125,271	5.3%	\$ 6,271
82-4410.820	Debt Service - Interest	\$ 71,528	\$ 67,764	\$ 32,966	\$ 62,800	-7.3%	\$ (4,964)
82-4410.900	Contribution to Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
	Total Expenses:	\$ 187,813	\$ 189,549	\$ 34,986	\$ 190,900	1%	\$ 1,351
NET REVENUE OVER EXPENDITURES		\$ 994	\$ -	\$ 769	\$ 0		

SANTAQUIN SPECIAL SERVICE DISTRICT (WATER)

RESOLUTION 08-01-2025 SWD

ESTABLISHMENT OF THE SANTAQUIN SPECIAL SERVICE DISTRICT (WATER) FY2025-2026 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Budget for the Santaquin Special Service District (Water) for the Fiscal Year 2025-2026.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 7th day of August, 2025.

Daniel M. Olson, Board Chair

Board Member Art Adcock	Voted ____
Board Member Brian Del Rosario	Voted ____
Board Member Travis Keel	Voted ____
Board Member Lynn Mecham	Voted ____
Board Member Jeff Siddoway	Voted ____

Attest:

Amalie R. Ottley, Secretary

Santaquin Special Service District (Water) 2025-2026 Budget

<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	<u>\$ 11,474</u>
<u>Revenues:</u>	
Budgeted Transfers from Santaquin City 2025-26:	\$ 51,000
	<u>\$ 51,000</u>
Total Revenues:	<u>\$ 62,474</u>
<u>Expenditures:</u>	
Water Assessment Fees	\$ 52,850
Licensing & Registration	\$ 50
Bank Charges	\$ 100
Total Expenditures:	<u>\$ 53,000</u>
<u>Estimated Ending Equity (Carry Over) Balance:*</u>	<u>\$ 9,474</u>

*Note: Any unspent funds will carry over to the next FY as Equity

Account Numb Description	Actuals (2023-2024)	Revised Budget (2024-2025)	Actual (2024-2025) 75% of Year	Projected Budget (2025-2026)	%Chg.	\$ Chg.
<u>Revenues:</u>						
83-3610 Interest Earned	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
83-3910 Transfers from City	\$ 41,340	\$ 48,200	\$ 48,180	\$ 51,000	15.9%	\$ 7,000
83-3999 Contribution from Fund Balance	\$ -	\$ 2,080	\$ -	\$ 2,000	85.2%	\$ 920
Total Revenues:	<u>\$ 41,340</u>	<u>\$ 50,280</u>	<u>\$ 48,180</u>	<u>\$ 53,000</u>	17.6%	\$ 7,920
<u>Expenditures:</u>						
83-4410.450 Expenditures	\$ 42,265	\$ 50,145	\$ 48,180	\$ 52,850	17.6%	\$ 7,905
83-4410.451 Licensing & Registration	\$ 25	\$ 35	\$ -	\$ 50	42.8%	\$ 15
83-4410.611 Bank Charges	\$ 40	\$ 100	\$ -	\$ 100	0.0%	\$ -
Total Expenses:	<u>\$ 42,330</u>	<u>\$ 50,280</u>	<u>\$ 48,180</u>	<u>\$ 53,000</u>	17.6%	\$ 7,920
NET REVENUE OVER EXPENDITURES	<u>\$ (990)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>		